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THE TOWN OF WEBSTER

ANNUAL REPORT

1987

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TOWN OFFICERS

Moderator

ROBERT H. PEARSON, III

Selectmen

GEORGE C. CUMMINGS, Chairman

ROBERT H. AUSTIN

ROBERT F. DROWN

Administrative Assistant

BARBARA J. MOCK

Town Clerk

RUTH A. STEBBINS

Deputy Town Clerk — BRIAN STEBBINS

Tax Collector

MADELEINE L. ROBERTS

Deputy Tax Collector — KAREN R. KING

Treasurer

MARIE W. SCRIBNER

Road Agent

ROBERT E. MOCK

Police Department

AIME J. ROY, Chief

ELMER BOUTWELL, Sergeant

REGINALD LACLAIR, Officer

HOWARD HOOK, Officer

AVIS V. ROY, Matron

BRIAN SHELDON, Officer

Fire Department

PAUL W. WELCOME, Fire Chief

ROBERT T. LAKE, Deputy Fire Chief

PAUL W. WELCOME, Town Forest Fire Warden

Building Inspector

EDWIN H. PIPER

Supervisors of Checklist

PATRICIA E. INMAN

MARION T. JONES

JUNE S. AUSTIN

Trustees of Trust Funds

BARBARA J. MOCK

JANICE F. DAWE

HAROLD W. JANEWAY

Library Trustees

JANICE F. DAWE

SANDRA STARKEY

CHARLOTTE BERRY

Librarian

LORNA AUSTIN

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 7:00 P.M.

BUSINESS MEETING AT 8:00 P.M. AT WEBSTER CENTRAL SCHOOL

To the Inhabitants of the Town of Webster in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Grange Hall in said Webster on Tuesday, the 8th day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing. (By Ballot)
2. To vote on the amendments as proposed by the Planning Board for the Town Zoning Ordinance. (By Ballot)

3. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

- | | |
|--|-----------|
| a. Town Officers' Salary. | \$17,150. |
| b. Town Officers' Expenses | 31,000. |
| c. Election and Registration Expenses. | 2,700. |
| d. Cemeteries: | |
| 1. Operating Budget. | 5,000. |
| 2. Capital Outlay—Trimmer & Bagger | 500. |
| 3. Capital Reserve—Equipment | 500. |
| 4. Capital Reserve—Cemetery Improvements | 1,500. |
| e. General Government Buildings. | 5,500. |
| f. Appraisal of Property. | 3,000. |
| g. Planning and Zoning | 1,100. |
| h. Legal Expenses | 2,000. |

4. To see if the Town of Webster will vote to raise and appropriate the sum of \$952. for membership fee for the Central New Hampshire Regional Planning Commission for the ensuing year or take action relative thereto.

5. To see if the Town will vote to raise and appropriate the sum of \$10,000. to be used for the purpose of developing a specific town offices plan and/or fire station to full design specifications and secure bids for construction. Further, to direct the selectmen and Town Building Committee to proceed with such plan and present it to the Town Meeting of 1989. (A vote will be taken to determine which of the two proposals developed during 1987 is preferred.)

6. To see if the Town will vote to raise and appropriate the following sums for the Police Department:

- | | |
|---|-----------|
| a. Operating Budget | \$36,578. |
| b. Capital Outlay—Light Bar & Portable Radios | 2,200. |
| c. Capital Outlay—Police Cruiser | 13,152. |

and authorize the withdrawal of \$7,993. plus accumulated interest from the Police Cruiser Capital Reserve Fund, with the balance to be raised by taxation.

7. To see if the Town will vote to raise and appropriate the following sums for the Fire Department:

- a. Operating Budget \$17,990.
- b. Medical Budget 850.
- c. Capital Outlay:
 - 1. Equipment 7,465.
 - 2. Rust Repairs to 65XI 4,625.
 - 3. Used One Ton 4WD Cab & Chassis 7,500.
 - 4. Medical Equipment 595.
- d. Capital Reserve—Fire Truck 2,500.
- e. Capital Reserve—Fire Station 10,000.

8. To see if the Town will vote to establish a Capital Reserve Fund for the purpose of purchasing a defibulation monitor and to raise and appropriate the sum of \$1,500. to be placed in this fund.

9. To see if the Town will vote to raise and appropriate the following:

- a. Civil Defense \$ 50.
- b. Flashing School Lights 350.

10. To see if the Town will vote to raise and appropriate the following sums for the Highway Department:

- a. Town Maintenance \$88,000.
- b. General Highway Department Expenses. 4,000.
- c. Deer Meadow Road Reconstruction 22,000.
- d. Capital Reserve—Highway Equipment. 2,500.

11. To see if the Town will vote to clarify the purpose of the Highway Equipment Capital Reserve Fund by specifying the specific items of equipment, namely acquisition of a chipper, snow plows and wings, and a grader, and to designate the selectmen and the road agent as the town’s authorized agents to acquire said equipment by expenditure from said fund. This vote to continue in effect until amended or revoked by the Town Meeting.

12. To see if the Town will vote to raise and appropriate the sum of \$8,000., the town’s share of the cost of repairs to Schoodac Bridge, to be expended under the New Hampshire Department of Transportation’s bridge assistance program.

13. To see if the Town will vote to raise and appropriate the sum of \$14,901. for Webster’s share of the operating budget at the Hopkinton-Webster Sanitary Landfill.

14. To see if the Town will vote to raise and appropriate the sum of \$65,500., this town’s share, for the purpose of defraying the cost of plans and engineering for closure of the Hopkinton-Webster Sanitary Landfill (including further test holes) and for eventual construction of a transfer station; said sum to be funded by borrowing in the name of the Town under the provisions of the Municipal Finance Act as amended, and to authorize the Selectmen and Treasurer to take all necessary action in accordance therewith.

15. To see if the Town will vote to raise and appropriate the sum of \$2,322.

for Webster's share of the budget for the Concord Regional Resource Recovery Cooperative.

16. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

a. Ambulance Service	\$ 4,000.
b. Franklin Visiting Nurse Association	1,500.
c. Welfare—General Assistance	1,000.
d. Community Action Program	1,400.
e. Library	6,500.
f. Parks and Recreation800.
g. Old Home Day	1,700.
h. Conservation Commission300.
i. Interest Expense—Tax Anticipation Notes	10,000.
j. Interest Expense—Other Temporary Loans	1,630.
k. Retirement & Medicare Tax.	1,400.
l. Insurance.	18,000.

17. To see if the Town will vote to establish a Capital Reserve Fund for the purpose of a reappraisal by appraisers of the department of revenue administration or such other appraisers, appraisal firms or corporations approved by the commissioner of revenue administration, of real estate in such town for tax assessment purposes and to raise and appropriate the sum of \$5,000. to be placed in this fund.

18. To see if the Town will vote to raise and appropriate the sum of \$10,000. to replace gasoline storage tanks and a fuel oil tank at the fire station, or take action relative thereto.

19. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

20. To see if the Town will authorize the Selectmen to sell the 1985 Ford police cruiser to the Hy Mar Fire Company for \$1.00 (By petition)

21. To see if the Town will authorize the Selectmen to sell by advertised sealed bids the 1985 Ford police cruiser and miscellaneous office equipment. The Selectmen shall have the power to accept or reject any or all bids, provided however, if in the best interest of the town the bids are not acceptable, to further authorize the selectmen to negotiate the sale of the property at an amount they determine to be in the best interest of the town.

22. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes.

23. Shall we adopt the provisions of RSA 72:1-C which authorize any town or city to elect not to assess, levy and collect a resident tax?

24. Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax

lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes. (By petition)

25. To see if the Town will vote to convey by quitclaim deed to the abutting property owners that portion of the former N. H. State Highway Route 127 beginning at the easterly end of the earthen berm, easterly to Station 144 at the present N. H. State Highway Route 127 as shown in N. H. Highway Department project number B-2176 map dated May 3, 1977; thereby confirming its status as an abandoned Class VI town road by virtue of non-maintenance for more than five successive years.

26. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:96-b.

27. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 5th day of February, in the year of our Lord nineteen hundred and eighty-eight.

GEORGE C. CUMMINGS
ROBERT H. AUSTIN
ROBERT F. DROWN
Selectmen of Webster

A true copy of Warrant — Attest:

GEORGE C. CUMMINGS
ROBERT H. AUSTIN
ROBERT F. DROWN
Selectmen of Webster

1988 BUDGET OF THE TOWN OF WEBSTER

**Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1988 to December 31, 1988**

PURPOSE OF APPROPRIATION	Appropriations 1987	Actual Expenditures 1987	Appropriations Ensuing Fiscal Year 1988
GENERAL GOVERNMENT			
Town Officers' Salary	\$ 17,150	\$ 16,949	\$ 17,150
Town Officers' Expenses	27,300	24,875	31,000
Election and Registration Expenses	900	1,090	2,700
Cemeteries	5,000	4,042	5,000
General Government Buildings	3,500	2,664	5,500
Reappraisal of Property	2,500	2,602	3,000
Planning and Zoning	900	523	1,100
Legal Expenses	2,000	2,056	2,000
Advertising and Regional Association			952
Town Buildings Committee	5,000	950	10,000
PUBLIC SAFETY			
Police Department	33,300	33,422	36,578
Fire Department	16,474	14,071	17,990
Civil Defense	50		50
Fire Department — Medical Budget	700	606	850
Flashing School Lights	350	339	350
HIGHWAYS, STREETS & BRIDGES			
Town Maintenance	85,000	68,412	88,000
General Highway Department Expenses	4,900 (a)	4,755	4,000
Deer Meadow Road Reconstruction	36,756 (b)	36,756	22,000
SANITATION			
Solid Waste Disposal	10,300	8,713	14,901
Test Borings	7,000 (c)	7,000	
Concord Regional Resource Recovery Cooperative	966	996	2,322
HEALTH			
Ambulances	3,000	3,415	4,000
Franklin Visiting Nurse Association	1,500	1,500	1,500
WELFARE			
General Assistance	1,500		1,000
Community Action Program	1,200	1,200	1,400
CULTURE AND RECREATION			
Library	5,500	5,500	6,500
Parks and Recreation	1,050	629	800
Patriotic Purposes—Old Home Day	1,350	914	1,700
Conservation Commission	200	194	300

(a) Includes 1986 Encumbrance of \$900.

(b) Includes 1986 Encumbrance of \$16,756.

(c) 1986 Encumbrance of \$7,000.

DEBT SERVICE

Principal of Long-Term Bonds & Notes	17,500	17,500	
Interest Expense—Long-Term Bonds & Notes	1,225	1,166	
Interest Expense—Tax Anticipation Notes	10,000	6,808	10,000
Interest Expense—Other Temporary Loans			1,630

CAPITAL OUTLAY

General Government Buildings	5,000		
Cemetery Equipment	2,800	2,778	500
Police Dept.—Equipment	600	598	2,200
Police Cruiser			13,152
Fire Dept.—Equipment,			
Dry Hydrants & Repairs	16,750	11,332	12,685
Fire Dept.—Used One Ton 4WD Cab & Chassis			7,500
Schoodac Bridge Repairs			8,000
Gasoline Storage Tanks & Fuel Oil Tank			10,000
Sanitary Landfill			65,500

OPERATING TRANSFERS OUT

Payments to Capital Reserve Funds:

Reappraisal			5,000
Cemetery Equipment	500	500	500
Cemetery Improvements	1,000	1,000	1,500
Police Cruiser	3,500	3,500	
Fire Truck	10,000	10,000	2,500
Fire Station	10,000	10,000	10,000
Medical Equipment—Defibrillation Monitor			1,500
Highway Equipment	2,500	2,500	2,500

MISCELLANEOUS

FICA, Retirement &			
Pension Contributions	1,550	1,333	1,400
Insurance	12,000	16,027	18,000

TOTAL APPROPRIATIONS	\$370,271 (*)	\$329,215	\$456,710
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*Includes 1986 Encumbrances of \$24,656.

Less Amount of Estimated Revenues, Exclusive of Taxes	\$295,106
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Amount of Taxes to be Raised (Exclusive of School and County Taxes)	\$161,604
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SOURCES OF REVENUE	Estimated Revenue 1987	Actual Revenue 1987	Estimated Revenue 1988
TAXES			
Resident Taxes	\$ 7,630	\$ 8,050	\$
Yield Taxes	5,000	13,379	10,000
Interest and Penalties on Taxes	10,000	11,008	11,000
Land Use Change Tax	4,000	10,950	4,000
INTERGOVERNMENTAL REVENUES—STATE			
Shared Revenue-Block Grant	11,534	11,534	11,534
Highway Block Grant	31,773	31,773	34,494
Reimb. a/c State-Federal Forest Land	808	808	808
Other Reimbursement		261	
State Aid Flood Control Land	7,478	7,356	7,356
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	65,000	75,683	75,000
Dog Licenses	1,000	1,187	1,100
Business Licenses, Permits & Filing Fees	800	893	800
CHARGES FOR SERVICES			
Income From Departments	350	425	400
Rent of Town Property	3,521	3,521	3,521
Ambulance Service	1,000	1,375	1,500
MISCELLANEOUS REVENUES			
Interests on Deposits	4,000	4,347	4,300
Sale of Town Property		40	100
Income from Trust Funds	1,800	1,717	1,700
Other Refunds		226	
OTHER FINANCING SOURCES			
Proceeds of Bonds & Long-Term Notes			65,500
Withdrawals from Capital Reserve	2,476	2,476	7,993
Fund Balance	29,000	29,000	54,000
TOTAL REVENUES AND CREDITS	\$187,170	\$216,009	\$295,106

SUMMARY INVENTORY OF VALUATION
Tax Year 1987

Land		\$ 8,219,777.00
Buildings		13,525,450.00
Public Utilities		
Concord Electric Co.	\$ 247,150.00	
New England Power Co.	1,396,150.00	
Public Service Co.	<u>236,350.00</u>	1,879,650.00
Total Valuation Before Exemptions Allowed		\$23,624,877.00
Elderly Exemption (Number 13)	147,400.00	
Solar/Windpower Exemption (Number 4)	<u>4,000.00</u>	
Total Exemptions Allowed		<u>151,400.00</u>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$23,473,477.00

STATEMENT OF APPROPRIATIONS TAX YEAR 1987

GENERAL GOVERNMENT:

Town officers' salaries	\$ 17,150.00
Town officers' expenses	27,300.00
Election and Registration expenses	900.00
Cemeteries	5,000.00
General Government Buildings	3,500.00
Reappraisal of property	2,500.00
Planning and Zoning	900.00
Legal Expenses	2,000.00
Future Town Buildings Committee	5,000.00

PUBLIC SAFETY:

Police Department	33,300.00
Fire Department	16,474.00
Civil Defense	50.00
Fire Department — Medical Budget	700.00
Flashing School Lights	350.00

HIGHWAYS, STREETS, BRIDGES

Town Maintenance	85,000.00
General Highway Department Expenses	4,000.00
Deer Meadow Road Reconstruction	20,000.00

SANITATION:

Solid Waste Disposal	10,300.00
Concord Regional Resource Recovery Cooperative	966.00

HEALTH:

Ambulances	3,000.00
Franklin V.N.A.	1,500.00

WELFARE:

General Assistance	1,500.00
Community Action Program	1,200.00

CULTURE AND RECREATION:

Library	5,500.00
Parks and Recreation	1,050.00
Old Home Day	1,350.00
Conservation Commission	200.00

DEBT SERVICE:

Principal of Long-Term Bonds & Notes	17,500.00
Interest — Long Term Bonds & Notes	1,225.00
Interest Expense — Tax Anticipation Notes	10,000.00

CAPITAL OUTLAY:

Cemeteries — Riding Tractor	2,800.00
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General Government Buildings—Plumbing Facilities	5,000.00
Police Dept.—VCR & TC	600.00
Fire Dept.—Equipment	12,585.00
Fire Dept.—Dry Hydrant	3,500.00
Fire Dept.—Medical Equipment	665.00
OPERATING TRANSFERS OUT: TRANSFER	
Payments to Capital Reserve Funds:	
Cemetery Equipment	500.00
Cemetery Improvements	1,000.00
Police Cruiser	3,500.00
Fire Truck	10,000.00
Fire Station	10,000.00
Highway Equipment	2,500.00
MISCELLANEOUS:	
FICA, Retirement & Pension Contributions	1,550.00
Insurance	12,000.00
TOTAL APPROPRIATIONS	\$345,615.00
SOURCES OF REVENUE	
TAXES:	
Resident Taxes	7,630.00
Yield Taxes	5,000.00
Interest and Penalties on Taxes	10,000.00
Land Use Charge Tax	4,000.00
INTERGOVERNMENTAL REVENUES—STATE:	
Shared Revenue—Block Grant	11,534.00
Highway Block Grant	31,773.00
State Aid Flood Control Land	8,286.00
LICENSES AND PERMITS:	
Motor Vehicle Permit Fees	65,000.00
Dog Licenses	1,000.00
Business Licences, Permits and Filing Fees	800.00
CHARGES FOR SERVICES:	
Income From Departments	350.00
Rent of Town Property	3,521.00
Ambulance Service	1,000.00
MISCELLANEOUS REVENUES:	
Interest on Deposits	4,000.00
Income from Trust Funds	1,800.00
OTHER FINANCING SOURCES:	
Withdrawals from Capital Reserve	2,476.00
Fund Balance	29,000.00
TOTAL REVENUES AND CREDITS	\$187,170.00

TAXES ASSESSED AND TAX RATE

Net Assessed Valuation	\$23,473,477.00
Taxes Committed to Collector:	
Town Property Taxes Assessed	\$907,250.00
Precinct Taxes Assessed	16,481.00
Total Gross Property Taxes	\$923,731.00
Less: Est. War Service Tax Credits	5,150.00
Net Property Tax Commitment	\$918,581.00
Tax Rate—Town	\$38.65
Precinct—Pillsbury Lake District	4.18

The net amounts approved for school, county and precincts are indicated below. These amounts are the total monies which should be transferred to each of these units of government.

Net School Appropriations	\$680,463.00
County Tax Assessment	79,814.00
Net Precinct Appropriation (1)	16,454.00

In arriving at the above approved rate the Overlay has been set in the amount of \$5,062.00.

SCHEDULE OF TOWN PROPERTY

As of December 31, 1987

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$50,000.00
Furniture and Equipment	10,000.00
Libraries:	
Furniture and Equipment	6,500.00
Police Department:	
Equipment	20,000.00
Fire Department:	
Lands and Buildings	36,000.00
Equipment	156,400.00
Highway Department:	
Lands and Buildings	1,400.00
Equipment	8,000.00
Materials and Supplies	1,000.00
All Lands and Buildings Acquired Through Tax Collector's Deeds:	
Map 10 -- Lot 5-117	3,200.00
Map 10 -- Lot 5-131	7,800.00
All Other Property:	
Map 6 -- Lot 33	2,500.00
Map 6 -- Lot 41	14,000.00
Map 5 -- Lot 5	500.00
Map 5 -- Lot 10	20,000.00
TOTAL	\$337,300.00

AUDITOR'S REPORT**CARRI PLODZIK SANDERSON**

Accountants and Auditors
193 North Main Street
Concord, New Hampshire 03301

To the Members of the Board of Selectmen
Town of Webster
Webster, New Hampshire

We have examined the general purpose financial statements of the Town of Webster as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Webster at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Webster. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 23, 1988

CARRI PLODZIK SANDERSON
Professional Association

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1987

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund—The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds—Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type is the Library Fund.

FIDUCIARY FUNDS

Trust Funds—Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

B. Account Groups (Fixed Assets)

All governmental funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expen-

diture. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used to Reduce Tax Rate	\$29,000
Beginning Fund Balance—Reserved for Encumbrances	<u>24,656</u>
Total Use of Beginning Fund Balance	<u><u>\$53,656</u></u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1987 and are carried forward to supplement appropriations of the subsequent year. The General Fund reserve for encumbrances at December 31, 1987 is detailed in Exhibit A-2 and totals \$13,559.

F. Cash and Investments

At year end, the carrying amount of the Town's deposits was \$435,728 and the bank balance was \$435,527. Of the bank balance, \$242,429 was covered by Federal deposit insurance and \$193,098 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State

of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

G. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District, Merrimack County and Pillsbury Lake Precinct which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

H. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Webster annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$5,089 and expenditures amounted to \$4,485.

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

I. Interfund Transactions

During the course of normal operations, the Town has transactions between funds to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

NOTE 2—CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1987.

	General Obligation Debt
Long-Term Debt Payable January 1, 1987	\$17,500
Long-Term Debt Retired	<u>17,500</u>
Long-Term Debt Payable December 31, 1987	<u>\$ -0-</u>

NOTE 3—DEFINED BENEFIT PENSION PLAN

Only the Police Chief participates in the New Hampshire Retirement System, a multiple-employer public employee retirement system.

Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan; police contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented 7.74% for police. The contribution requirements for the year ended December 31, 1987 were \$3,108, which consisted of \$1,248 from the Town and \$1,860 from the employee.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1986 for the system as a whole, determined through an actuarial valuation performed as of June 30, 1985, was \$552,050,000. The system's net assets available for benefits on that date (valued at market were \$568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Town of Webster has in relation to the entire plan cannot be determined.

NOTE 4—TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trusts Funds at December 31, 1987 are detailed as follows:

Purpose	Nonexpendable	
	Principal	Income
Cemetery – Perpetual Care	<u>\$22,174</u>	<u>\$285</u>
Expendable		
Capital Reserve Funds		
Town Buildings	\$83,878	
Highway Equipment	8,026	
Fire Truck	63,454	
Sanitary Landfill	1,061	
Cemetery Improvements	4,005	
Cemetery Equipment	520	
Police Cruiser	7,993	
Fire Station	10,000	
Other Town Trusts		
Tricentennial Fund	593	
Webster History Trust	<u>1,139</u>	
Total Expendable	<u>180,669</u>	
Total All Trust Funds	<u>\$203,128</u>	

NOTE 5 – SANITARY LANDFILL AGREEMENT

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster will pay 20% of the yearly expenses of the landfill operation. In addition, the Town receives from Hopkinton 20% of its receipts from the Town of Warner for its use of the facilities. The net expense to the Town in 1987 after the above reimbursement was \$5,192.

NOTE 6 – CONCORD REGIONAL SOLID WASTE/
RESOURCE RECOVERY COOPERATIVE

During 1986, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a “centralized solid waste-to-energy facility.” Under the terms of the agreement, each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature. The cost incurred in 1987 was \$996.

EXHIBIT A-1 – TOWN OF WEBSTER
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	\$ 918,581	\$ 920,660	\$ 2,079
Resident	7,630	8,050	420
Yield	5,000	13,379	8,379
Land Use Change	4,000	10,950	6,950
Interest and Penalties on Taxes	10,000	11,008	1,008
Total Taxes	945,211	964,047	18,836
Intergovernmental Revenues			
State			
Shared Revenue	11,534	11,534	
Flood Control Land	7,478	7,356	(122)
Reimbursement a/c State-Federal			
Forest Land	808	808	
Business Profits Tax	21,684	21,684	
Highway Block Grant	31,773	31,773	
Other Reimbursements		261	261
Total Intergovernmental Revenues	73,277	73,416	139
Licenses and Permits			
Motor Vehicle Permit Fees	65,000	75,683	10,683
Dog Licenses	1,000	1,187	187
Business Licenses, Permits and Fees	800	893	93
Total Licenses and Permits	66,800	77,763	10,963
Charges For Services			
Income From Departments	350	425	75
Rent of Town Property	3,521	3,521	
Ambulance	1,000	1,375	375
Total Charges For Services	4,871	5,321	450
Miscellaneous Revenues			
Interests on Deposits	4,000	4,347	347
Sale of Town Property		40	40
Other Refunds		226	226
Total Miscellaneous Revenues	4,000	4,613	613

Other Financing Sources			
Operating Transfers In			
Trust Fund Income	1,800	1,717	(83)
Withdrawals From			
Capital Reserve Fund	<u>2,476</u>	<u>2,476</u>	<u></u>
Total Other Financing Sources	<u>4,276</u>	<u>4,193</u>	<u>(83)</u>
Total Revenues	\$1,098,435	\$1,129,353	\$30,918
Fund Balance Used			
To Reduce Tax Rate	<u>29,000</u>		
Total Revenues and			
Use of Fund Balance	<u>\$1,127,435</u>		

EXHIBIT A-2 — TOWN OF WEBSTER

General Fund

Statement of Appropriations, Expenditures and Encumbrances For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
General Government	\$	\$	\$	\$	\$
Town Officers' Salaries		17,150	16,949		201
Town Officers' Expenses		27,300	24,875		2,425
Election and Registration Expenses		900	1,090		(190)
Cemeteries		5,000	4,042		958
General Government Buildings		3,500	2,664		836
Reappraisal of Property		2,500	2,602		(102)
Planning and Zoning		900	523		377
Legal Expenses		2,000	2,056		(56)
Town Buildings Committee		5,000	950		4,050
FICA, Retirement & Pension Contributions		1,550	1,333		217
Insurance		12,000	16,027		(4,027)
Overlay		5,089	4,485		604
Total General Government		82,889	77,596		5,293
Public Safety					
Police Department		33,300	33,422		(122)
Fire Department		17,174	14,677		2,497
Civil Defense		50			50
Flashing School Lights		350	339		11
Total Public Safety		50,874	48,438		2,436

Highways, Streets, Bridges					
Town Maintenance					
General Highway Department Expenses	900	85,000	68,412	4,309	12,279 145
Deer Meadow Road Reconstruction	16,756	4,000	4,755		
Total Highways, Streets, Bridges	<u>17,656</u>	<u>20,000</u>	<u>36,756</u>	<u>4,309</u>	<u>12,424</u>
Sanitation					
Solid Waste Disposal		10,300	8,713		1,587
Test Borings	7,000		7,000		(30)
Concord Regional Cooperative		966	996		<u>1,557</u>
Total Sanitation	<u>7,000</u>	<u>11,266</u>	<u>16,709</u>		
Health					
Visiting Nurse Association		1,500	1,500		(415)
Ambulance		3,000	3,415		<u>(415)</u>
Total Health		<u>4,500</u>	<u>4,915</u>		
Welfare					
General Assistance		1,500			1,500
Community Action Program		1,200	1,200		
Total Welfare		<u>2,700</u>	<u>1,200</u>		<u>1,500</u>
Culture and Recreation					
Parks and Recreation		1,050	629	300	121
Old Home Day		1,350	914		436
Conservation Commission		200	194		6
Total Culture and Recreation		<u>2,600</u>	<u>1,737</u>	<u>300</u>	<u>563</u>
Debt Service					
Principal of Long-term Bonds and Notes		17,500	17,500		59
Interest Expense—Long-term Bonds and Notes		1,225	1,166		3,192
Interest Expense—Tax Anticipation Notes		10,000	6,808		<u>3,251</u>
Total Debt Service		<u>28,725</u>	<u>25,474</u>		

Capital Outlay				
Equipment				
Police	600	598		2
Fire	13,250	11,332	450	1,468
Cemetery	2,800	2,778		22
Dry Hydrants	3,500		3,500	
Town Buildings	5,000		5,000	
Total Capital Outlay	<u>25,150</u>	<u>14,708</u>	<u>8,950</u>	<u>1,492</u>
Operating Transfers Out				
Interfund Transfers				
Library	5,500	5,500		
Capital Reserve Fund	27,500	27,500		
Intergovernmental Transfers				
School District Assessment	680,463	680,463		
County Tax Assessment	79,814	79,814		
Precinct Taxes	16,454	16,454		
Total Operating Transfers Out	<u>809,731</u>	<u>809,731</u>		
Total Appropriations	<u>\$24,656</u>	<u>\$1,127,435</u>	<u>\$13,559</u>	<u>\$28,101</u>

EXHIBIT A-3 – TOWN OF WEBSTER
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1987

Unreserved - Undesignated Fund Balance - January 1		\$54,059
Deductions		
Unreserved Fund Balance Used To Reduce 1987 Tax Rate		(29,000)
Additions		
1987 Budget Summary		
Revenue Surplus (Exhibit A-1)	\$30,918	
Unexpended Balance of Appropriations (Exhibit A-2)	28,101	
1987 Budget Surplus		<u>59,019</u>
Unreserved - Undesignated Fund Balance - December 31		<u><u>\$84,078</u></u>

EXHIBIT A – TOWN OF WEBSTER
Combined Balance Sheet – All Fund Types – December 31, 1987

ASSETS	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Special Revenue		December 31, 1987	December 31, 1986
Cash and Equivalents	\$231,828	\$772	\$203,128	\$435,728	\$339,966
Receivables					
Taxes	128,544			128,544	110,025
Accounts	555			555	850
Due From Other Governments	8,237			8,237	
Amount To Be Provided For					
Retirement of General Long-term Debt					17,500
TOTAL ASSETS	\$369,164	\$772	\$203,128	\$573,064	\$468,341
LIABILITIES AND FUND EQUITY					
Liabilities					
Due To Other Governments	\$271,527	\$	\$	\$271,527	\$207,602
Notes Payable					17,500
Total Liabilities	271,527			271,527	225,102

Fund Equity					
Fund Balances					
Reserved For Encumbrances	13,559			13,559	24,656
Reserved For Endowments		24,191		24,191	22,972
Unreserved					
Designated For Capital Projects			178,937	178,937	140,870
Undesignated	84,078			84,850	54,741
			772		
Total Fund Equity	97,637		772	301,537	243,239
TOTAL LIABILITIES					
AND FUND EQUITY	\$369,164		\$203,128	\$573,064	\$468,341

EXHIBIT C-1 – TOWN OF WEBSTER
Trust Funds – Combining Balance Sheet – December 31, 1987

ASSETS	Trust Funds		Capital Reserve Funds	Totals	
	Expendable	Nonexpendable		December 31, 1987	December 31, 1986
Cash and Equivalents	\$1,732	\$22,459	\$178,937	\$203,128	\$163,842
FUND BALANCES					
Fund Balances					
Reserved For Endowments	\$1,732	\$22,459	\$	\$ 24,191	\$ 22,972
Unreserved			178,937	178,937	140,870
Designated For Capital Projects			\$178,937	\$203,128	\$163,842
TOTAL FUND BALANCES	\$1,732	\$22,459	\$178,937	\$203,128	\$163,842

SCHEDULE III – TOWN OF WEBSTER
Summary of Town Clerk’s Account
For the Fiscal Year Ended December 31, 1987

Dr.	
Motor Vehicle Permits Issued	\$75,799
Marriage Licenses	180
Dog Licenses and Penalties	
Town’s Share	\$1,187
State Share	137
	<u>1,324</u>
Dump Fees	181
Miscellaneous	<u>20</u>
TOTAL DEBITS	<u><u>\$77,504</u></u>
Cr.	
Remittances To Treasurer	
Motor Vehicle Permit Fees	\$75,799
Dog Licenses and Fines	1,324
Marriage Licenses	180
Dump Fees	181
Miscellaneous	<u>20</u>
TOTAL CREDITS	<u><u>\$77,504</u></u>

SCHEDULE I – TOWN OF WEBSTER

Summary of Tax Warrants For the Fiscal Year Ended December 31, 1987

Dr.	1987	Levies of 1986	1985
Uncollected Taxes—January 1, 1987			
Property	\$	\$ 87,181	\$
Resident		1,300	30
Yield		621	
Land Use Change		2,160	
Taxes Committed To Collector			
Property	920,096		
Resident	7,630		
Yield	5,520	7,859	
Land Use Change	10,950		
Added Taxes			
Property	22	542	
Resident	290	130	
Tax Overpayments—Property Taxes	503		
Interest Collected On Delinquent Taxes	1,217	4,958	
Resident Tax Penalties	47	122	2
TOTAL DEBITS	\$946,275	\$104,873	\$32
Cr.			
Remittances To Treasurer			
Property Taxes	\$802,382	\$ 87,022	\$
Resident Taxes	6,300	1,220	20
Yield Taxes	5,445	8,357	
Land Use Change	8,550	2,160	
Interest	1,217	4,958	
Penalties	47	122	2
Abatements Allowed			
Property Taxes	10	702	
Resident Taxes	60	150	10
Yield		122	
Land Use Change	2,225		
Uncollected Taxes—December 31, 1987			
Property	118,229		
Resident	1,560	60	
Yield	75		
Land Use Change	175		
TOTAL CREDITS	\$946,275	\$104,873	\$32

SCHEDULE II – TOWN OF WEBSTER

Summary of Tax Sale Accounts For the Fiscal Year Ended December 31, 1987

Dr.	1986	Levies of	
		1985	1984
Unredeemed Taxes—January 1, 1987	\$	\$10,695	\$ 8,038
Taxes Sold To Town During Year	11,031		
Subsequent Taxes Paid	5,292		
Interest and Costs Collected After Sale	576	1,357	2,729
TOTAL DEBITS	<u>\$16,899</u>	<u>\$12,052</u>	<u>\$10,767</u>
Cr.			
Remittances To Treasurer			
Redemptions	\$11,221	\$ 7,353	\$ 7,966
Interest and Costs	576	1,357	2,729
Deeded To Town During Year			72
Unredeemed Taxes—December 31, 1987	<u>5,102</u>	<u>3,342</u>	
TOTAL CREDITS	<u>\$16,899</u>	<u>\$12,052</u>	<u>\$10,767</u>

EXHIBIT B-1 – TOWN OF WEBSTER
Public Library Fund
Statements of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1987

	Total	General Account	Gift and Fine Account
Revenues and Transfers			
Town Appropriation	\$5,500	\$5,500	\$
State Aid	107	107	
Interest Income	33		33
Donations and Other	319	319	
Intra-account Transfer	65	65	
	<hr/>	<hr/>	<hr/>
Total Revenues and Transfers	6,024	5,991	33
	<hr/>	<hr/>	<hr/>
Expenditures			
Books and Periodicals	2,933	2,933	
Librarian's Salary	2,223	2,223	
Supplies	276	276	
Intra-account Transfer	65		65
Other Expenses	437	437	
	<hr/>	<hr/>	<hr/>
Total Expenditures	5,934	5,869	65
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Transfers Over (Under) Expenditures	90	122	(32)
Fund Balances – January 1	<hr/> 682	<hr/> 53	<hr/> 629
Fund Balances – December 31	<hr/> <hr/> \$ 772	<hr/> <hr/> \$ 175	<hr/> <hr/> \$597

SCHEDULE IV — TOWN OF WEBSTER
Trust Funds — Summary of Principal, Income and Investments For the Fiscal Year Ended December 31, 1987

	PRINCIPAL		INCOME			Balance of Principal and Income Dec. 31, 1987
	Balance Jan. 1, 1987	Additions	With- drawals	Balance Dec. 31, 1987	Deduc- tions	Balance Dec. 31, 1987
Cemetery — Perpetual Care	\$21,074	* \$ 1,100	\$	\$ 22,174	\$ 1,717	\$ 285
Capital Reserve Funds						\$ 22,459
Town Hall Funds	13,663			13,663		83,878
Highway Equipment	3,350	2,500		5,850	7,327	8,026
Fire Truck	40,000	10,000		50,000	289	63,454
Sanitary Landfill	500			500	4,790	1,061
Cemetery Improvements	1,959	1,000		2,959	71	4,005
Cemetery Equipment	2,000	500	2,000	839	207	520
Police Cruiser	4,200	3,500		7,700	125	7,993
Fire Station		10,000		10,000	235	10,000
Other Funds						
Tricentennial Fund	500			500	41	593
Webster History Trust Fund	1,000			1,000	78	1,139
Totals	\$88,246	\$28,600	\$2,000	\$114,846	\$14,880	\$203,128

* Additions

Arthur Stebbins Fund	\$300
Francis Roy & Lloyd Stone Fund	200
George Talbot Fund	200
William Richards Fund	200
John Burkholder Fund	200
Total	\$1,100

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

BARBARA J. MOCK
JANICE F. DAWE
HAROLD W. JANEWAY
Trustees of Trust Funds

January 15, 1988

INVESTMENTS

Banks	
Bank of New Hampshire	\$ 2,250
Concord Savings	161,471
Hanover Bank and Trust Company	16,627
Merrimack County Savings	1,891
New Hampshire Savings	20,889
Total Investments	\$203,128

TREASURER'S REPORT

Cash on hand, January 1, 1987	\$175,441.93
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RECEIVED FROM TOWN CLERK

Permit Fees	\$75,799.00	
Dog Licenses	1,323.50	
Dump Fees	181.00	
Marriage Fees	180.00	
Insufficient Check Charge	20.00	77,503.50

RECEIVED FROM TAX COLLECTOR

1985 Resident Tax	20.00	
Resident Tax Penalty	2.00	22.00

1986 Property Tax	87,020.72	
Property Tax Interest	4,833.13	
Resident Tax	1,220.00	
Resident Tax Penalty	122.00	
Yield Tax	8,357.03	
Yield Tax Interest	125.14	
Current Use Change	2,160.00	103,838.02

1987 Property Tax	802,381.62	
Property Tax Interest	1,216.36	
Resident Tax	6,300.00	
Resident Tax Penalty	47.00	
Yield Tax	5,444.89	
Yield Tax Interest	.25	
Current Use Change	8,550.00	823,940.12

TAX SALES REDEEMED

1984 Redemptions	7,965.73	
Interest of Sale	2,728.64	
1985 Redemptions	7,352.74	
Interest of Sale	1,357.27	
1986 Redemptions	10,257.24	
Interest of Sale	573.29	
1986 Redemption/Subs. Tax	963.70	
Interest of Sale	2.46	31,201.07

RECEIVED FROM STATE OF NEW HAMPSHIRE

Highway Block Grant	31,773.48	
N. H. Municipal Unemployment	107.00	
Shared Revenue Distribution	33,218.04	
Add'l Timber Tax from Audit	261.20	65,359.72

RECEIVED FROM LOCAL SOURCES, EXCEPT TAXES

First Capital Bank—Tax Anticipation Loan	\$185,000.00
First Capital Bank—Interest on Investments	4,346.89
First Capital Bank—Penalty on lost FICA payment	167.23

U. S. Government – Fed Owned Entitlement Lands	808.00
Ambulance Fees	1,670.00
Town of Hopkinton – Sanitary Landfill	2,640.60
Interest – Trustee Trust Funds	1,716.84

BUSINESS LICENSES, PERMIT & FILING FEES

Junk Yard License	25.00
Building Permit Fees	500.00
Current Use Filing Fees	12.00

INCOME FROM DEPARTMENTS

Sale of Tax Maps & Zoning Regulations	382.75
Sub-Division Costs	318.00
Miscellaneous	24.25
New Trust Funds	1,100.00
Fire Department – Reimbursement	19.67
Gravel Pit Hearing Costs	40.00
Fire Department – Sale of used helmets	40.00
Old Home Day Committee – Proceeds from Street Dance	743.00
Capital Reserve – Cemetery Equipment	2,476.17

TOTAL	\$202,030.40
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Total Receipts and Cash	\$1,479,336.76
Stale Dated Checks	+ 122.90
Paid on Order of Selectmen	1,247,627.96
Service Charge	- 3.00
Cash on Hand 12/31/87	\$ 231,828.70

REPORT OF THE BOARD OF SELECTMEN

This year's report must reiterate the issues the selectmen have focused on in the past several years.

Population growth and development, with the attendant pressures these factors bring, were once again the connecting thread in many problem-solving situations during the year. We are feeling the effects of growth even beyond the town's boundaries. This year the impact of school building costs, combined with budget increases in the town and county portions of our tax bills, increased our tax rate by 28%. Although we forecast no such increase again for 1988, neither do we see any way to reduce the rates. There is no magic! If we neglect today's needs it will cost far more in a few years to remedy what we put off. Therefore, our warrant does not reflect fiscal belt tightening of last year's budget so much as belt tightening of this year's needs.

Although, traditionally, the town has seldom found itself indebted, the expense of landfill closure and transfer station costs will require us to spread these costs over a number of years through bonds or notes. The plan is to borrow, on a short term basis, Webster's share of the cost for further test holes and the engineering design for landfill closure and a transfer station. When design specifications for the transfer station are complete, a special town meeting will be held early next Fall for a bond issue to combine the costs of transfer station construction with the engineering expenses. The refuse to energy cooperative project under construction in Penacook could be in operation as soon as May 1989 and we must have a transfer station built by then.

The first phase of Deer Meadow Road resurfacing was completed this year and it looks as though hot top paving gives the desired results. The suggested appropriation of \$22,000. in this year's warrant is increased slightly to improve the curve and bridge just west of where we left off last year.

This year the long awaited reconstruction of Route 127 was unveiled by the Department of Transportation in a series of hearings. By the end of 1990, winter driving on this road will no longer be a test of driver and vehicle endurance.

Joining the Municipal Insurance Pool, sponsored by the New Hampshire Municipal Association, has provided the town with better coverage this year. Our costs were up substantially, partly because of the overlap of our discontinued policies with the pool policies and one separate policy which increased by 300%.

A number of zoning changes are proposed on the warrant this year. Some are fine tuning of existing ordinance articles. Others, such as the removal of the mobile home quota, will avoid conflict with a state law. It's also time to start setting aside money in a capital reserve fund for a reappraisal. With a tax rate of \$38.65 in 1987, our equalized valuation has fallen to 32%.

The town offices and fire station exploratory committee has developed two options which will be presented to the Town Meeting for consideration of further action. The committee's report is included elsewhere in this report.

While town government has become increasingly complex in recent years it still functions largely through the efforts of dedicated volunteers. Randy Inman has continued to represent the town in the regional resource recovery project and was chosen as vice chairman this year. The landfill committee has spent untold hours working toward landfill closure, transfer station plans and landfill operations.

We also wish to express our appreciation to those who have served on the

various boards, commissions, and committees, the Fire and Police Departments, town employees, and Barbara Mock, the administrative assistant and Police Chief Aime Roy in particular.

Respectfully submitted,

GEORGE C. CUMMINGS, Chairman
ROBERT H. AUSTIN
ROBERT F. DROWN

TOWN BUILDING COMMITTEE

Your committee has studied the Town's building needs for the foreseeable future: the need for a Town Hall, for town offices and for a new fire station. Of the three, the Town Hall is the most appealing, yet the least necessary in light of the gymnasium at the Elementary School which will readily accommodate Town Meetings (and which we are already paying for).

Space in the current fire station is extremely tight. Not all the equipment can be housed. There does not appear to be sufficient land to expand the existing building. Our town offices are inadequate with no satisfactory meeting space. We have no provision for offices for either the Town Clerk or the Tax Collector if either of them were unwilling to maintain offices in their homes.

We recommend that the town study the cost and feasibility of constructing a building to house town offices and a fire station in the area east of Route 127 and south of the school. That is the only Town-owned land that would accommodate such a facility. The building should be sited so it will not interfere with a full-size baseball field in the area south of the school and west of the river.

As an alternative, we recommend studying the addition of a two-story wing on the south side of the library to provide office and meeting space. Such a project would be less costly than the first proposal, but leaves unsolved the fire station needs.

We expect to have floor plans for these two proposals for review at the Town Meeting. It is premature to ask for a vote, as we have no cost estimates. Recommendations are included under Warrant Article 5 for this year's meeting.

For the committee: Harold Janeway

Members:

Marjorie Blanchette
Richard Cummings
William Inman
Edwin Piper
Marie Scribner
Paul Welcome

REPORT OF THE WEBSTER POLICE DEPARTMENT

1987 has been the busiest year yet. Our **burglaries** (breaking and entering into a home or dwelling), have been **DOWN** but our **thefts** (stealing items from cars, outside of homes, etc.) have been **UP**. It seems if it isn't either nailed down or locked up, it is "fair game" to some individuals! We have even had **THREE** cars stolen in our Town this year, but fortunately we were able to recover them all.

Our alarms almost **DOUBLED** this year. Animal complaints were down a little bit this year from last, **OHRV** complaints were still plentiful, but were also down some from last year. We felt it was interesting to compare our activity list this year with last year's—therefore, we have done this for your benefit. See next page, "Police Activities."

The "crime scene" has shifted considerably from last year. This year we have seen more of alleged child abuse and crimes of a sexual nature. Our neighborhood disputes, however, seem to have dropped drastically. We had another fatal motor vehicle accident again this year. Reports of suspicious persons and suspicious vehicles have doubled, and we attribute this diligence among you townspeople for keeping our crime rate as low as it is. Yes, we have been busier this year, but the Town is **growing**. The bigger we get, the more activity we are sure to have. We even were visited by Vice-President Bush this year!!!

We had one sizable drug bust in town this year, three **D.W.I.'s** and two cases of arson. Yes, we have been busy.

Last year John Lorden retired from our Police Department. He had put in 28 years of service to the Town of Webster as a part-time Police Officer. A record like that commands much respect. We cherish our memories with John; best of luck to you always.

This year we are asking for a new light bar for the cruiser. Our current one is six years old, has seen much hard use, and is "shorting out." We have had it looked at and the experts tell us that they are not making this model any longer and that we cannot get parts for it any more.

We want to express our deepest appreciation to our Ladies Police Auxiliary and especially to Charlotte Berry who makes the Auxiliary possible by her knowledge and bookkeeping expertise. We have received several donations from townspeople this year, and we thank you very much for your continued support.

We have put the **VCR** and **TV** you granted us last year to good use. We are busy compiling our own tape training library and your kindness is resulting in better trained officers, which is a "must" in this world we are living in now.

Once again we want to thank you all for your continued support and assistance.

Respectfully,

AIME J. ROY
Chief of Police

WEBSTER POLICE ACTIVITIES	1987	1986
Alarms	116	63
Animal Complaints	113	121
Animals taken to S.P.C.A.	7	6
Arson	2	0
Assistance to other departments	142	94
Assistance to Townspeople	266	161
Burglaries	2	5
Criminal Mischief	21	16
Child abuse reported	2	0
	(1 unfounded)	
Child sexual assault reported	2	0
	(1 unfounded)	
Disobeying a Police Officer	1	0
Drugs	1	2
D.W.I.	3	0
Family Disputes	13	19
Fires and Smoke Investigations	21	22
Harassment	10	8
Juvenile	14	15
Medical Emergencies	35	25
Missing Persons	13	7
Motor Vehicle Accidents	17	15
Neighborhood Disputes	4	21
Noise Complaints	24	21
O.H.R.V. Complaints	22	38
Operating after revocation	3	0
Request for property checks	104	87
Suspicious persons	52	26
Suspicious vehicles	67	32
Telephone calls	2,711	2,459
Dispatch	1,710	1,557
Home	1,001	902
Thefts	19	5
Untimely Death	2	0
	(1 natural; 1 motor vehicle)	

WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1988 are as follows: Deputy Chief, Bob Lake; Captain, Dan St. Cyr; Lieutenant, Ted Gosinski; Second Lieutenants, Mark Logan and Jim Hoyt; Medical Director, Roy Fanjoy; and Secretary/Treasurer, Paula Fanjoy. We have had 2 new members join the Department this year. If you are interested in joining the fire department, contact me or visit us on our regular meeting night, Thursday at 7:30 p.m., or at the regular business meeting which is the last Thursday of each month.

In 1987 we responded to 88 calls:

Building Fires	1	Electrical Problems	2
Brush and Grass	1	Fire Alarms	1
Chimney Fires	4	Medical Aid	41
Drills.	11	Mutual Aid.	7
Non Permit Fires.	1	Search.	1
Service Calls	1	Smoke in Building	1
Smoke Investigation.	1	Vehicle Fires	3
Vehicle Accidents	3	Wires.	7

We have 5 nationally registered E.M.T.'s (Emergency Medical Technicians), one Paramedic, and one Registered Nurse on our Department. Many of the firefighters are also trained in C.P.R. and Advanced First Aid. Our E.M.T.'s and firefighters are constantly training. We now have 2 more Certified Firefighters making a total of 12 this year. I would like to thank all the E.M.T.'s and firefighters, who are constantly taking courses and for the many hours spent away from home and family.

The Webster Fire Department Auxiliary has been active again this year. The new officers for this year are: Pam Welcome, Chairperson; Jan St. Cyr, Secretary; and Louise Capracotta, Treasurer. They have had one new member join this year, now making a total of 11. Anyone that is a resident of Webster and is at least 18 years old, is welcome to join whether they are related to a firefighter or not. There is also a Jr. Auxiliary which has been active and in order to join, you have to be at least 10 years old and have a parent/guardian in the Auxiliary. In the Spring, the Jr. Auxiliary will be presenting a gift to the Webster Elementary School in honor of the new addition to the school.

The Department and Auxiliary would like to thank the residents of Webster for their support and donations and help in many ways. I would personally like to thank all the Medical Squad Members and Firefighters for their hours of service they have given. We have a well-trained and equipped fire department. Thank you for a job well-done.

Respectfully submitted,

P. WILLIAM WELCOME
Chief

REPORT OF TOWN FOREST FIRE WARDEN
AND STATE FOREST RANGER

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with **your** help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTICS—1987

Number Fires Statewide	403
Acres Burned Statewide	189
Cost of Suppression	\$44,682
District	
Fires Reported	54
Acres Burned	29¼
Cost of Suppression.	\$7,632.88
Town:	
Number fires	1
Acres Burned	1
Cost of Suppression.	\$132.20

REPORT OF THE HIGHWAY DEPARTMENT

Reconstruction work on Deer Meadow Road from the Concord line to the Cummings property was completed this year. A bulldozer was hired to break up the old tar and 2,037 cubic yards of gravel were spread on the area to be hot topped. Keith Construction Co. was hired to hot top the road and 1185 tons of asphalt were used. The total cost was \$42,446.98—\$16,756.00 encumbered from 1986, \$20,000.00 appropriated in 1987 and \$5,690.98 from town maintenance money. This is in addition to the \$3,244.00 spent on this project in 1986.

No roads were sealed in 1987 as upon approval of the Board of Selectmen the additional money needed to complete the Deer Meadow Road project was taken from the funds usually designated for sealing. The unused portion of sealing money (\$4,309.) was encumbered, to be added to the 1988 funds for sealing.

Dustin Road was shimmed using most of the cold patch which was mixed by the pug mill. We plan to seal this road in 1988, as well as New Hampshire Drive. We intend to do some work on Corn Hill Road from Hannah Dustin Drive to the Boscawen line.

We wish to thank Rick Cummings for his cooperation during the Deer Meadow Road reconstruction.

Respectfully submitted,

ROBERT E. MOCK
Road Agent

REPORT OF THE TRUSTEES OF THE WEBSTER FREE PUBLIC LIBRARY

We are pleased to announce the Webster Free Public Library has had a great circulation increase again in 1987. The selection of books covers a wide variety of subject matter which we hope does meet the needs and desires of our patrons.

We thank the Friends of the Library for donating time every week on Monday and Wednesday evenings thereby helping us to fulfill the open hours required for accreditation by the State of N.H.

Our thanks to the Kindergarten, Mrs. Riggs, Friends of the Library, State of N.H., Mr. and Mrs. Richard Allen, Janice Dawe and the State Library for their donation of money or books.

Mr. John Wilson made and donated a large bulletin board and the Librarian, Lorna Austin, immediately utilized it for the encouragement of children to participate in the Summer Reading Program. The theme was Tropical Vacation and the children, after reading the book or books, could choose a fish, water-skier, diver, sea-shells, etc. to pin on to it. The final result was very attractive and a source of pride to the children.

520 books were added in 1987.

Respectfully submitted,

CHARLOTTE E. BERRY
JANICE F. DAWE
SANDRA K. STARKEY

CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

The past year was a hectic and progressive one for the Concord Regional Solid Waste/Resource Recovery Cooperative (CRSW/RRC) as the project to construct a waste-to-energy incinerator to serve the 27 communities in the Cooperative made significant progress.

Early in the year, the \$48-million financing package for the construction of the state-of-the-art facility was completed and secured after lengthy discussions and negotiations with bond counsels, financial advisers, industry officials, community leaders, legal counsel, state officials and others.

With the financing in hand, Wheelabrator Environmental Systems began construction of the incinerator facility on the 23.8 acre site in Penacook in August 1987. At the present time it is anticipated the facility will be operational by late summer of 1989.

The Cooperative also decided, after three years of operations, to hire a full-time project director to monitor the construction of the facility, to coordinate location and permitting of an ash disposal landfill, handle administrative responsibilities and accounting and to serve as a day-to-day contact for member communities, state and federal agencies and other interested parties. After a multi-state search for a project director, the Cooperative hired Ronald H. Ford of Concord, former Director of Public Works for the City of Concord.

At the present time the CRSW/RRC is joining with Wheelabrator Environmental Systems and the New Hampshire/Vermont Solid Waste District to contract the University of New Hampshire to conduct a scientific study of the effect of leachate from landfills. The results of this study will help our Cooperative to better plan its ash disposal landfill for the protection of our residents in the generations to come.

While 1987 was a busy year for the Cooperative, 1988 promises to be even busier as the Cooperative prepares to continue its efforts to insure the facility is constructed in a timely manner and our member communities are prepared to begin delivering their solid waste to the facility for incineration.

Together, we have all come a long way in addressing a critical problem facing the State as a whole and our communities specifically. Continued cooperation and hard work by our member communities will enable us to bring this project to fruition and successful operation.

Webster's representatives to the Cooperative are:

Randolph E. Inman, Joint Board Member

Roger A. Becker, Alternate

Randolph E. Inman, Operating Committee/Coop Officer
(Vice Chairman)

Respectfully submitted,

WILLIAM G. HERMAN, Chairman
CRSW/RRC

REPORT OF OLD HOME DAY COMMITTEE

The 1987 Old Home Day celebration was blessed with beautiful weather, large crowds, and the biggest and best parade in many years, which included many floats. The William Pearson Memorial Park was full as families enjoyed a picnic lunch accompanied by banjo musical selections played by members of the Yankee Strummers Band. Games for adults and children occupied the morning and afternoon in the park.

Most of the crowd moved to the Webster Elementary School at 2 p.m. to greet Vice President and Mrs. Bush for an unscheduled stop in Webster as they traveled from a stop in Hopkinton to Salisbury's Old Home Day celebration. There was never a speech, only plenty of smiles, handshakes, and friendly remarks as cameras clicked.

The Daniel Webster Grange held their annual Old Home Day chicken barbecue at 5:30 p.m. and the evening ended with a smashing success—Webster's first annual street dance on Allen Road. The dance was attended by young and old alike and everyone seemed to have a really nice time, whether they were dancing up a storm or just watching and visiting with neighbors and friends. (Proceeds from the dance, after expenses, were returned to the town—a total of \$743.00.)

Members of last year's Old Home Day Committee deserve a special "Thank You" for all their hard work and effort to make the 1987 Old Home Day a great success. It takes many meetings and many hours to get all the plans finalized for Old Home Day. All the people who came out and supported the various activities also deserve a "Thank You."

As this year's president of the 1988 Old Home Day celebration, I would like to invite everyone to this year's Old Home Day, on August 20. The festivities will include Webster's second annual Old Home Day street dance. Let's get together and have a good time!

Sincerely,

NORMANDIE BLAKE

REPORT OF THE BUILDING INSPECTOR

In 1987, thirty-five people obtained building permit applications. During the year sixteen new homes were constructed and one mobile home.

Applications may be obtained from the Selectmen's Office, by mail or from the Building Inspector.

Respectfully submitted,

EDWIN PIPER
Building Inspector

REPORT OF THE CONSERVATION COMMISSION

The Conservation Commission organized a Hazardous Waste Collection Day for the Town on October 10th, joining eight neighboring towns in the effort to:

1. Provide a safe means of disposal for many household wastes that are not allowed in the Hopkinton/Webster Landfill;
2. Spread the word about common substances we all have in our houses;
3. Help preserve our environment and keep our groundwater unpolluted.

We did all that for only \$134.35! Webster had more participating households than did Boscawen, Canterbury, Dunbarton, or Franklin, and, understandably, fewer than Concord, Pembroke and Hopkinton. If competition inspires us to save our hazardous wastes for this collection, then fine . . . show them in 1988 that Webster cares.

From the Commission's budget of \$200, \$40 was spent for advertising the Waste Collection, and \$20 for our attendance at the Annual Meeting of the New Hampshire Conservation Commissions.

In 1988, we plan to inventory the town's wetlands. Your help in locating valuable wetlands would be appreciated. If you know of a particular area that doesn't show on maps, please let me know. Thank you.

Respectfully submitted,

BETSY JANEWAY
Chairman

WEBSTER PARKS COMMISSION

We wish to express our sincere thanks to Sandra Starkey for her many years of faithful service.

We welcome Dorothy Monz to our Parks Commission.

The Commission of the William R. Pearson Memorial Park wishes to report that we have completed most of our projects for 1987. We replaced the bleachers with treated planks, re-sided and replaced the floor in the bathhouse, painted the flag pole and spent many hours on clean up and general maintenance. The men also built four new picnic tables to replace the old ones.

Respectfully submitted,

WEBSTER PARKS COMMISSION

REPORT OF THE TOWN HISTORY COMMITTEE

Highlights of 1987

A proposed plan for reconstruction of Rte. 127 was presented to the townspeople by the State Department of Transportation. This project would extend from the vicinity of the F. George Roberts home to the Webster Elementary School and would completely eliminate the sharp corner at Tyler Road and Rte. 127. A completion date was set for September of 1990.

The month of January, 1987 had the second most snow on record and the month of February the second least!

On April 25-26, the third annual New England Division Championship Canoe and Kayak races were held on the river below the Blackwater Dam.

Due to the heavy April rains and melting snow, the Blackwater Dam held back the most water in its 46-yr. history; 88% of its capacity. Water was less than 2' from coming over the spillway; water coming into the flood area was equivalent to that reached during the floods of 1936 and 1938 before the dam was built. A previous record of 75% capacity was reached in 1969.

Fourteen inches of snow fell on April 28. Webster was without electrical service in varying degrees, from a few hours to over 60 hours.

Rev. Arlington E. Wry resigned as Pastor of the First Congregational Church of Webster after serving for thirteen years.

Michele Roberts received the Daniel Webster Grange Scholarship and Kathy Batchelder the Joseph Degen Scholarship.

Old Home Day was observed on August 15, with a large attendance and a fine parade. Homer Hunt, Sr. was Grand Marshal. Vice-President George Bush stopped for a short visit after the Business Meeting out near the school. Daniel Webster Grange held its annual chicken barbecue. A street dance was held at the corner of Allen Road just off Rte. 127; this promises to become an annual event.

On August 9, senior citizens over 80 years of age were honored at a party sponsored by the Society for the Preservation of the Webster Meeting House.

The Webster Church Booth at Hopkinton Fair had another successful year, netting \$13,446.90.

Dan Kimball's sheetmetal shop on Mutton Road burned on September 18.

On September 26, the Old Meeting House Society sponsored a walking tour of the original site of the meeting house and other buildings in the Town of Webster as they were prior to the construction of the Blackwater Dam.

Rose's Garage was reopened on October 12 by Steve Clark of Contoocook.

Remodeling of the Webster Elementary School was not completed in time for the beginning of the school year, so one second grade class occupied the upstairs floor of the Grange Hall until the Christmas vacation.

At the annual meeting of the Webster Church, a church council was formed to oversee and coordinate activities of the church and its committees and to appoint a pastoral search committee. Guest speakers, selected by the deacons of our church, filled the pulpit each Sunday.

As of November 29, the church has been heated by a central heating system; a forced hot air oil furnace.

The Webster Elementary School's Christmas program was held on December 16 at Merrimack Valley High School in Penacook.

The annual popcorn party, sponsored by Grange and Women's Union, was held at the Drown farm. Later, candy and popcorn balls were distributed to children in the kindergarten and elementary school.

Over 250 persons attended the town's first Old Fashioned Christmas Party, held at the Old Meeting House on December 6. An outside tree was decorated, carols were sung, and traditional refreshments and exhibits enjoyed.

Leaders of various organizations:

Webster Extension Group	June Austin
Daniel Webster Grange	Dorothy Haskins
Women's Union.	Marion T. Jones
P.T.G.	Janet St. Cyr
	Pamala Welcome
Boy Scouts.	Mark Lorden
Cub Scouts	John Pitrone
4-H Clubs	Cynthia Finlayson

Teachers at the Webster Schools: (September 1986-1987)

Kindergarten	Anne Holland
	teacher's aide, Michelle Gosinski
1st Grade	Elizabeth Hubbard
2nd Grade	Dale Barrett
3rd Grade	George Radcliffe
4th Grade & Principal.	Susan Emerson
Teacher's Aide	Lorena Case

ARTICLE 5. Voted to establish a Capital Reserve Fund for the Fire Station and raise and appropriate the sum of \$10,000.00 for this purpose. (a larger firehouse is needed.)

ARTICLE 6. Voted:

- a. Civil Defense \$ 50.00
- b. Flashing School Lights 350.00

ARTICLE 7. Highway Department: Voted.

- a. Town Maintenance \$85,000.00
- b. General Highway Department Expenses 4,000.00
- c. Deer Meadow Road Reconstruction 20,000.00
- d. Capital Reserve—Highway Equipment 2,500.00

ARTICLE 8. Voted Webster’s share of the operating budget at the Hopkinton-Webster Sanitary Landfill \$10,300.00

ARTICLE 9. Voted as read: \$966.00, Webster’s share of the budget for the Concord Regional Resource Recovery Cooperative. Randolph Inman, Chairman, stated that construction would be started by April 1987 and completed by November, 1989. Contract signed for 20 years.

ARTICLE 10. Voted the following:

- a. Ambulance Service \$3,000.00
- b. Franklin Visiting Nurse Association 1,500.00
- c. Welfare—General Assistance 1,500.00
- d. Community Action Program 1,200.00
- e. Library 5,500.00
- f. Parks & Recreation 1,050.00
- g. Old Home Day 1,350.00
- h. Conservation Commission 200.00
- i. Principal of Long Term Bonds & Notes 17,500.00
- j. Interest Expense—Long Term Bonds & Notes 1,225.00
- k. Interest Expense—Tax Anticipation Notes 10,000.00
- l. Insurance 12,000.00

ARTICLE 11. Voted to allow the Selectmen to appoint a committee to explore funding possibilities and costs of new town offices, fire station, and suitable land for such building or buildings. Said committee to report to the annual Town Meeting of 1988.

ARTICLE 12. Voted to raise and appropriate the sum of \$5,000.00 to develop a specific proposal for expansion or reconstruction of town buildings for consideration at the 1988 Town Meeting.

ARTICLE 13. Voted to authorize the Selectmen to borrow money in anticipation of taxes. Standing vote 57—Yes 0—No

ARTICLE 14. Voted to authorize the Tax Collector to accept prepayment of taxes.

ARTICLE 15. Cemetery lots to be limited to residents or taxpayers only, unless space is available in pre-existing family lots. By vote.

ARTICLE 16. The proposal to include the list of property taxpayers in the Annual Report once in five years, instead of annually, was defeated. 24—Yes, 11—No.

ARTICLE 17. Provisions of this article, RSA 72: 1-C which authorize any town or city to elect not to assess, levy and collect a resident tax. Voted to oppose this article; thus Webster will retain the resident tax.

ARTICLE 18. Voted as presented. To confirm that the following town highways have become and are now Class VI highways, namely:

Amherst Drive, Danbury Drive, Rogers Drive, Wentworth Circle, General Stark Drive from Gagne residence (Lot 79—Section 5) to intersection with Rumford Drive.

Section of road from Centennial Drive to intersection with Rumford Drive and Rangers Road. Section of road from Corn Hill Road to Garrison Lane.

ARTICLE 19. Voted to ratify the sale of properties by the Board of Selectmen received by the Town by tax deed, more particularly described as Lot 166—Section 5 (11/11/72); Lot 21—Section 4 (10/3/73); Lot 56—Section 5 (10/3/73); Lot 88—Section 5 (10/3/73); Lot 56AB—Section 1 (10/28/71); Lot 45—Section 5 (10/28/71); Lot 32—Section 5 (10/28/71); Lot 24A—Section 5 (10/28/71); Land on Walker Pond (8/28/67); Land at Sweatts Mills (6/5/65); and further, to authorize the Board of Selectmen and Tax Collector to convey corrective deeds for said properties.

ARTICLE 20. Voted to authorize the Selectmen to grant a franchise to erect, install and maintain in, under or over streets, highways and other public ways of the town, wires, cables and other equipment related to the delivery or enhancement of television, signals and other electrical impulses in accordance with New Hampshire Chapter 53-C (Supplement 1986). (Article submitted by petition)

ARTICLE 21. Voted to accept the provisions of RSA 31:105 Indemnification for Damages. (Limit for municipal liability — \$250,000.)

ARTICLE 22. Voted to authorize the Selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year and as otherwise stated in the warrant article.

ARTICLE 23. The transfer of tax lien properties to private owners by advertised sealed bids and as otherwise stated in the article, was authorized by vote.

ARTICLE 24. Voted to instruct the town's representatives to the Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be transported, stored or disposed of within this Town of Webster unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the town at the annual Town Meeting by written ballot. 26—Yes 12—No

ARTICLE 25. A standing vote of appreciation was given to Selectman, Roger Becker, for his commendable service to the town.

The meeting adjourned at 10:45 P.M.

Respectfully submitted,

RUTH A. STEBBINS
Town Clerk

PILLSBURY LAKE DISTRICT
Webster, New Hampshire

DISTRICT OFFICERS

MODERATOR
Michael R. Royce

DISTRICT CLERK
Eleanor L. Hoffman

TREASURER
Gladys Lee Durgin

COMMISSIONERS
Laurence A. French

Stephen R. Gilman†

John R. Wilson*

Jeffrey J. Siegel

SUPERINTENDENT
Robert M. MacFadzen*

AUDITOR
Charlotte Berry

† Resigned * Appointed

WARRANT FOR THE ANNUAL MEETING OF THE PILLSBURY LAKE DISTRICT

To the inhabitants of the Village District of Pillsbury Lake, Webster, in the County of Merrimack and the State of New Hampshire, qualified to vote in the Village District affairs.

You are hereby notified to meet at the Pillsbury Lake Community Center in said Village District on the twenty-second day of March in the year of our Lord nineteen hundred and eighty-eight at 7:00 in the evening to act upon the following subjects.

1. To hear the report of the district commissioners and any vote relating thereto.
2. To choose all necessary officers as follows:
 - a. To choose a clerk to serve until the next annual meeting.
 - b. To choose a moderator to serve until the next annual meeting.
 - c. To choose a treasurer to serve until the next annual meeting.
 - d. To choose one (2) commissioner to serve until the annual meeting of 1990.
 - e. To choose one (1) commissioner to serve until the annual meeting of 1991.
3. To adopt a budget and make necessary appropriations from water revenues and other available funds for the ensuing year.
4. To see what sum of money the District will vote to raise by taxation and appropriate to pay expenses and charges of the District not covered by water revenues and other available funds for the ensuing year.
5. To see if the District will vote to authorize the commissioners to transfer any unexpended revenues from water service tie-in fees after payment of expenses for said tie-ins into the Water Survey, Exploration and Engineering (Capital Reserve) Fund.
6. To see if the District will vote to authorize the commissioners to borrow money in anticipation of revenue and taxes.
7. To see if the District will vote to authorize the district commissioners to transfer any unexpended balance of money from one appropriation to another within the budget.
8. To see if the District will vote to charge 12% interest per annum to any property owner whose water bill is not paid within thirty (30) days after receipt of said water bill.
9. To see if the District will vote to authorize the district commissioners to pursue the ongoing management and sale of harvestable timber on the 316-acre hunting preserve with profit from such management harvest going into the Water Survey, Exploration & Engineering (Capital Reserve) Fund.
10. To see if the inhabitants of the District will vote to authorize the district commissioners to drain the Lake in order to contract with private contractors to dredge the lake bottom, with payment for this work being the dredge material itself and/or monies allocated in the budget under lake maintenance.
11. To see if the District will vote to authorize the district commissioners to disconnect water service for the following reasons: failure to pay the water tariff within forty-five (45) days of billing, or arrangements for payment; unreasonable refusal of access to customer's premises for a necessary inspection; unauthorized or fraudulent use or procurement of water, tampering with connections or other utility property; existence of conditions dangerous to the health, safety or utility service of others; abandonment by

customer of his/her premises. If approved, the commissioners will utilize applicable parts of the New Hampshire Code of Administrative Rules as provided by the Public Utilities Commission.

12. To see if the District will vote to authorize the district commissioners to limit future water hook-ups (once the system is up-graded pursuant to the State Water Supply & Pollution Control Commission's assessment outlined in its July 7, 1987, report) to what the up-graded system will accommodate (as specified by State and Federal standards) once the moratorium is lifted.
13. To transact any other business which may legally come before this meeting.

A true copy of Warrant — Attest:

Respectfully submitted

JEFFREY J. SIEGEL, Chairman

LAURENCE A. FRENCH, Commissioner

JOHN R. WILSON, Commissioner

1988 BUDGET Appropriations and Expenses

	Com'ners' Budget 1987	Expended 1987	Com'ners' Budget 1988
Salaries	\$2,000.00	\$1,813.14	\$2,000.00
Office Expenses	450.00	361.43	450.00
Insurance	1,350.00	1,242.00	1,350.00
Legal	1,000.00	0.00	2,800.00
Utilities	4,000.00	3,671.64	4,300.00
Wells & Related Items	2,000.00	3,852.06	3,000.00
Repairs to Mains & Services	3,000.00	745.00	2,000.00
Materials	300.00	74.61	300.00
Parks & Grounds & Beaches	300.00	150.00	300.00
Recreational Equipment	100.00	0.00	100.00
Roads & Ways—Snow Removal	200.00	175.00	200.00
Lake Maintenance	0.00	0.00	1,000.00
Tools & Equipment	300.00	0.00	250.00
Refunds, Rebates	150.00	118.50	125.00
Interest	200.00	0.00	0.00
	<hr/> \$15,350.00	<hr/> \$12,203.38	<hr/> \$18,175.00

PERMANENT IMPROVEMENT ACCOUNT

Water Survey, Exploration & Engineering (Capital Reserve)	\$1,000.00	\$1,000.00	0.00
	<hr/> \$16,350.00	<hr/> \$13,203.38	<hr/> \$18,175.00

CAPITAL EXPENDITURES

Payment of Long Term Note(s) and Interest (New Well Accounts)	\$ 3,400.00	\$ 3,329.62	\$ 3,200.00
Groundwater Exploration—Phase II	41,000.00	15,000.00	0.00
Payment of Long Term Note(s) and Interest (Phase II)	0.00	0.00	7,625.00
	<hr/> \$60,750.00	<hr/> \$31,533.00	<hr/> \$29,000.00

TREASURER'S REPORT

RECEIPTS

Balance on Hand January 1, 1987—Operating Budget	\$ 8,860.52
Rec'd 1987 Water Users Tolls (97)	6,685.15
incl. late charges (8)	39.80
Rec'd 1986 Water Users Tolls (7)	104.00
incl. late charges (1)	8.15
Rec'd 1985 Water Users Tolls (4)	76.00
incl. late charges (1)	8.15
Service-Turn-Offs (0); Turn-Ons (0); Tie-Ins (2)	2,000.00
Town of Webster—1987 District Taxes Collected	16,454.00
First Capital Bank—NOW Account Interest	171.47
First Capital Bank—Money Market Account Interest	409.61
Withdrawal from Capital Reserve Fund	5,500.00
Miscellaneous Reimbursements, Refunds	157.00
BankEast, loan proceeds	26,000.00
	<hr/>
	\$66,473.85

EXPENDITURES

Utilities	\$3,671.64
Office Expense	361.43
Insurance	1,242.00
Legal	0.00
Parks & Grounds & Beaches	150.00
Roads & Ways—Snow Removal	175.00
Wells & Related Equipment	3,852.06
Repairs to Mains & Services	745.00
Materials	74.61
Salaries	1,813.14
Recreational Equipment	0.00
Lake Maintenance	0.00
Tools & Equipment	0.00
Refunds, Rebates	118.50
Interest	0.00
	<hr/>
	\$12,203.38

Water Survey, Exploration & Engineering (Capital Reserve)	2,500.00
Paid Long Term Loan due 12/21/87 (New Well)	2,600.00
plus Interest	182.39
Paid Interest on 3 Long Term Loans (New Well)	
(Due 12/21/88m 89 & 90)	547.23
Groundwater Exploration—Phase II	15,000.00
Balance on Hand December 31, 1987—Phase II Budget	26,000.00
Balance on Hand December 31, 1987—Operating Budget	7,440.85
	<hr/>
	\$66,473.85

Respectfully submitted,

GLADYS LEE DURGIN
Treasurer

SOURCE OF REVENUE

1987

WATER DEPARTMENT

Balance from December 31, 1986

Operating Budget	\$8,860.52
1987 Water Tolls (with late charges)	6,724.95
1986 Water Tolls (with late charges)	112.15
1985 Water Tolls (with late charges)	84.15
Service-Turn-Offs (0); Turn-Ons (0); Tie-Ins (2)	<u>2,000.00</u>

TOTAL WATER DEPARTMENT REVENUE	\$17,781.77
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TOWN OF WEBSTER DISTRICT TAX COLLECTED

1987 Taxes Received	<u>\$16,454.00</u>
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TOTAL DISTRICT TAX COLLECTED	\$16,454.00
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RECEIVED FROM ALL LOCAL SOURCES

First Capital Bank, NOW Account Interest	\$ 171.47
First Capital Bank, Money Market Account Interest	409.61
Miscellaneous Reimbursements, Refunds	157.00
Bank East, loan proceeds	<u>26,000.00</u>

TOTAL RECEIVED FROM LOCAL SOURCES	\$26,738.08
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RECEIPTS OTHER THAN CURRENT REVENUE

Withdrawal from Capital Reserve Fund	<u>\$ 5,500.00</u>
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TOTAL RECEIPTS OTHER THAN CURRENT REVENUE	<u>\$ 5,500.00</u>
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TOTAL COLLECTED FROM ALL SOURCES	\$66,473.85
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SOURCE OF REVENUE

1988

Surplus available to reduce District Taxes	\$ 4,000.00
Water Tolls	7,350.00
District Tax	<u>17,650.00</u>

TOTAL ESTIMATED REVENUE	\$29,000.00
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FIXED ASSETS

Wells & Pumps	\$ 38,500.00
Structures & Tanks	25,600.00
Water Mains & Gates	157,000.00
Municipal Building	5,000.00

PART DEPARTMENT

Land Owned:

Lot 4, Section 1; Lot 91, Section 1; Lot 90, Section 1;
 Lot 10, Section 2; Lot 18, Section 6; Parks C. D. & E.;
 Ball Park; Lots 65, 66, Section 4 (Playground);
 Ski Slope; Hunting Preserve; Concord Drive Beach;
 Beaches: Lots 36, 37, Section 2; Lot 105, Section 4

Total Land	39,000.00
Equipment & Supplies	5,000.00
TOTAL FIXED ASSETS	\$270,100.00

CURRENT ASSETS

Cash on Hand—Operating Budget	\$ 7,440.85
Cash on Hand—Phase II Budget	26,000.00
Capital Reserve Fund	3,230.12
Uncollected Water Tolls a/c Rec.	341.00
TOTAL CURRENT ASSETS	\$ 37,011.97
TOTAL ASSETS	\$307,111.97

REPORT OF DISTRICT AUDITOR

I have examined the accounts for the Commissioners, Treasurer and Clerk of Pillsbury Lake District for the Year 1987 and find them correctly cast and properly vouched.

Respectfully submitted,

CHARLOTTE BERRY
 Auditor

January 15, 1988

ANNUAL MEETING

The Annual Meeting of the Pillsbury Lake District was held on Tuesday, March 17, 1987 at 7:00 P.M. at the Pillsbury Lake Community Center, called to order by Moderator, William M. Wynne.

At 7:10 P.M. the meeting started with the first order of business being to inform all those in attendance that only registered voters could vote at this meeting.

Then Stephen R. Gilman, Chairman of the District Commissioners, gave his report.

ARTICLE 2. Elected were the following:

- Eleanor L. Hoffman, Clerk, 1 year
- Michael Royce, Moderator, 1 year
- Lee Durgin, Treasurer, 1 year
- Charlotte E. Berry, Auditor, 1 year
- Laurence A. French, Commissioner, until 1988
- Stephen R. Gilman, Commissioner, until 1990

ARTICLE 3. The Budget was voted as follows:

Salaries	\$2,000.00	
Office Expenses	450.00	
Insurance	1,350.00	
Legal	1,000.00	
Utilities	4,000.00	
Wells and Related Items	2,000.00	
Repairs to Mains & Services	3,000.00	
Materials	300.00	
Parks & Grounds & Beaches	300.00	
Recreational Equipment	100.00	
Roads & Ways—Snow Removal	200.00	
Lake Deweeding	0.00	
Tools & Equipment	300.00	
Refunds, Rebates	150.00	
Interest	200.00	\$15,350.00

ARTICLE 4. An Amendment to ARTICLE 4, which is the substitute, was proposed: “To see if the District will vote to appropriate \$41,000.00 for the purpose of improving the existing water system.”

Voted by ballot, as amended, to raise the sum of \$41,000.00.

ARTICLE 5. By ballot it was voted to raise the sum of \$26,000.00, such sum to be raised by the issuance of Serial Bonds or Notes.

ARTICLE 6. By ballot voted to authorize the Commissioners to withdraw and expend the sum of \$5,500.00 from the Water Survey Capital Reserve Account.

ARTICLE 7. Voted to raise by taxation \$17,650.00 and appropriated to pay expenses.

ARTICLE 8. Voted to authorize the Commissioners to transfer any unexpended revenues from water service tie-ins.

ARTICLE 9. Voted to authorize the Commissioners to borrow money in anticipation of revenue and taxes.

ARTICLE 10. Voted to authorize the district Commissioners to transfer any unexpended balance of money from one appropriation to another within the budget.

ARTICLE 11. Voted to charge 12% interest per annum to any property owner whose water bill is not paid within 30 days after receipt of said bill.

ARTICLE 12. Voted to authorize the District Commissioners to pursue the management and sale of harvestable timber on the 316-acre hunting preserve.

ARTICLE 13. Voted to authorize the Commissioners to drain the Lake and arrange for private contractor(s) to dredge the lake bottom.

ARTICLE 14. This article was tabled—To vote to appropriate the necessary funds to conduct an engineering study and final design of water system improvements.

ARTICLE 15. There being no further business to discuss, the meeting adjourned at 9:35 P.M.

Respectfully submitted,

ELEANOR L. HOFFMAN
Clerk

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 9	Concord	Angela Maria	John M. Cetiello	Nancy J. West
Jan. 18	Concord	Ian Thomas	Brian A. Matthews	Cindy R. Thomas
Jan. 21	Concord	Stephanie Ann	Jon N. Pearson	Kelly A. Pickering
Feb. 10	Concord	Sarah Mae	John H. Poole	Theresa M. Garceau
Mar. 5	Concord	Elizabeth Mary	Norman E. Savoy	Theresa M. O'Keefe
Mar. 10	Concord	Christopher Walter	Stephen C. Jones	Linda J. Chamberlain
Apr. 5	Manchester	Ryan Thomas	Thomas W. Callahan	Sharon G. Cutler
Apr. 9	Concord	Jennifer Frances	James A. Carew	Patricia A. Delorey
May 15	Concord	Randolph Emerson III	Randolph E. Clark, Jr.	Beverly L. Drown
June 6	Concord	Bryan Alan	Frederick A. Case	Lorena Ford
June 12	Concord	Benjamin Grant	Mark W. G. Logan	Claudia J. Teleshak
June 14	Concord	Jessica Lynn	Charles B. Green	Christine M. Gauthier
July 22	Concord	Lydia Lee	Dennis L. Wilcox	Sarah L. Stickney
July 25	Webster	Casey Kathleen	Ralph P. McFarland	Linda A. Simonetti
Aug. 10	Concord	Katie Corrine	Leon J. Riel, Jr.	Linda S. Sweatt
Aug. 27	Concord	Alyson Catherine	James L. Gagne	Lorraine A. Ward
Sept. 24	Concord	Andrew John	Andy J. Tanner	Marjorie Chandler
Dec. 21	Concord	Eric Paul	Paul W. Pearson	Susan E. Allen

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Name of Groom	Residence of Groom	Maiden Name of Bride	Residence of Bride
Feb. 28	Norman E. Wescomb	Brooksville, FL	Gloria J. Gray	Webster
Apr. 4	James A. Pendleton	Webster	Heidi J. Roy	Manchester
May 2	Ronald L. Connell	Webster	Ruby J. Newcomb	Webster
May 22	Anthony Kienia	Henniker	Pauline M. Blanchette	Webster
Aug. 15	Kim R. Berry	Webster	Carrie E. Jalbert	Webster
Sept. 18	Ernest W. Roy	Webster	Jane M. Maltais	Concord
Oct. 3	David A. Richardson	Webster	Alison Goodrich	Webster
Dec. 24	Bruce E. McKerley	Webster	Tina M. Plumb	Webster

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother
Feb. 7	Concord	Helen Drown	Anthony B. Smith	Jennie L. Hall
Feb. 9	Webster	Elizabeth D. Colcord	Junius Dudley	Laura Mills
Feb. 14	Webster	Hazel B. Adams	Herbert L. Batchelder	Minnie E. Raymond
Feb. 16	Webster	Henry W. Murphy	Henry W. Murphy	Bertha M. Clark
Feb. 27	Concord	Phoebe M. Noyes	Joseph H. Noyes	Mary O'Brien
May 29	Concord	William E. Richards	Charles G. Richards	Anastasia Pero
June 20	Webster	George H. Talbot	unknown	unknown
Oct. 12	Hartford, Vt.	John F. Burkholder	John Burkholder	Lydia Peaslee
Nov. 6	Concord	Phillip D. Dukette	George Dukette	Mary Towle
Dec. 2	Fanklin	Dorothy M. Bowers	Frank Greenlaw	Ida Merrill

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

1987 Real Estate Assessments

Acas, Richard & Irene J.	12-12	L/B	19,700.00	Broker, Clifford G. & Janet C.	8-45	L	12,700.00
Agos, Julian E.	1-43	L/B	71,100.00	Broker, Clifford G. & Janet C.	8-3-3	L	2,950.00
Agos, Julian E.	2-54	L/B	6,200.00	Broker, Clifford G. & Janet C.	8-3-4	L	10,050.00
Allen, John H.	3-77	L/B	51,735.00	Broker, Isabel C.	9-48	L	2,580.00
Allen, John H.	3-111	L	835.00	Broker, Isabel C.	9-43-1 & 43-4	L	1,260.00
Allen, Richard K. & Melody A.	7-19 & 7-1	L/B	56,800.00	Broker, Paul C.	6-37	L	1,400.00
Amos, Larry & Linda	8-10-4	L/B	25,300.00	Broker, Paul C.	6-39	L	320.00
Andersen, Krist & Marjorie	2-49	L/B	7,100.00	Brooks, Lyman J. & Barbara	4-31	L/B/MH	34,250.00
Andersen, Krist & Marjorie	13-13	L/B	41,900.00	Broshek, Mary Ann	2-18	L	2,650.00
Anderson, Cynthia	5-60	L/B	48,260.00	Buck, Edwin H.	3-65	L/B	33,450.00
Anderson, Dean A. & Patricia Ann	3-101	L/B	30,950.00	Buntrock, Paul C. & Barbara S.	2-8	L/B	61,150.00
Anderson, Duane & Faith	3-99	L/B	39,350.00	Burbach, John P. &			
Anderson, Duane & Faith	7-62	L	2,400.00	Lisa Roorcraft Burbach	6-9-3	L	6,100.00
Anderson, Duane A. & Faith L.	3-22	L/B	31,200.00	Busselle, James A. & Patricia S.	5-51	L/B	44,100.00
Anderson, Duane A. & Faith L.	3-100	L	5,000.00	Byron, Charles M. & Dorothy K.	4-35	L/B	15,900.00
Anderson, George H. & Jeanne P.	7-34	L/B	43,490.00				
Anderson, Mabel	3-98	L/B	7,700.00	Caldwell, Steven E. & Linda S.	3-13	L/B	36,700.00
Anderson, Michael T. & Nadeau, Patricia M.	7-17	L/B	25,300.00	Calkins, Wilfred A. & Betty A.	2-45 & 1-7	L/B	33,000.00
Andrews, Marjorie	3-49	L/B	27,550.00	Calkins, Wilfred A. & Betty A.	2-46	L	1,200.00
Andrewski, Stanley J. Jr. & Ruth A.	5-44 & 47-4	L/B	32,700.00	Callahan, Thomas W. & Sharon G.	2-3	L/B	55,300.00
Apanel, Patrick	3-121	L	3,100.00	Cannon, Minous	3-105	L/B	52,500.00
Apanel, Patrick	3-122	L/B	30,100.00	Capracotta, Frank J. & Louise M.	2-56	L/B	33,750.00
Arpino, Michael S. & Kathy A.	3-56-1	L/B	37,020.00	Capracotta, Frank J. & Louise M.	1-47	L	685.00
Auprey, Douglas R. & Kimberly M.	3-119	L/B	28,950.00	Carbone, Michael J. & Karen Lee	6-85	L/B	32,800.00
Austin, June S.	3-62	L/B	60,000.00	Card, Dennis J. &			
Austin, Peter & Lorna	4-32	L/B	26,600.00	McCanty, Maureen E.	13-15	L/B	34,100.00
Austin, Robert H. & June S.	1-15	L	1,320.00	Carlisle, Alfred J. & Gloria C.	6-45	L	2,400.00
Austin, Robert H. & June S.	1-29	L	88.00	Carlisle, Alfred J. & Gloria C.	6-86	L	6,500.00
Austin, Robert H. & June S.	1-31	L	2,100.00	Carlisle, Alfred J. & Gloria C.	6-87	L/B	24,450.00
Austin, Robert H. & June S.	4-3-1	L	1,700.00	Carlisle, Gloria C.	6-89	L/B	5,300.00
Austin, Robert H. & June S.	4-33	L	3,600.00	Carlisle, Kevin A. & Barbara M.	6-83	L/B	26,700.00
Austin, Robert H. & June S.	4-34	L	420.00	Caron, Gregory P. & Carol V.	11-3	L/B	20,500.00
Austin, Robert H. & June S.	13-1 910 & 11	L/B	88,835.00	Carter, Kenneth & Priscilla	5-1-3	L	3,100.00
Austin, Robert H.	4-36	L	2,700.00	Case, Joseph E. & Edna M.	5-17	L/B	21,050.00
Austin-Franks, Patricia A.	4-4	L	320.00	Cashell, Cheryl	5-1-4	L	3,150.00
Ayers, John T. Jr.	7-52	L/B/MH	19,000.00	Cashell, Frank & Ann	11-13	L	3,650.00
				Cashell, Frank & Ann	11-14	L	4,400.00
				Cashell, Frank D. Jr. & Ann E. & Cheryl A.	11-15	L/B	22,350.00
Baizley, Barbara & Rand, Bruce	6-78	L	12,800.00	Cashell, Frank D. Jr. & Ann E. & Kelly J.	11-16	L	4,500.00
Baizley, Barbara & Rand, Bruce	12-17	L	5,750.00	Cashell, John M.	11-26	L/B	21,300.00
Baker, Theodore A. & Barbara A.	7-56	L/B	13,400.00	Cate, Ralph W. & Julie A.	6-9-1	L/B	33,600.00
Baker, Theodore A. & Barbara A.	7-58	L	1,200.00	Ceriello, John M. & Nancy J.	9-19-1	L/B	37,800.00
Barker, Lewis W.	6-29	L/B	5,600.00	Chaisson, Melvin &			
Barnard, George & Gretchen	4-14	L/B	68,350.00	Marchand, David J.	9-16	L/B	6,800.00
Barnard, Wanda L.	4-21	L	3,250.00	Chakas, George T. & Linda M.	3-47	L/MH	8,880.00
Baron, William & Edna	2-40	L/B	9,650.00	Chalek, Neal H. & Els H. Mouwen	5-39	L/B	39,050.00
Barter, George M. & Dorothy G.	2-25	L/B	32,775.00	Chandler, John P. H. III	7-4	L/B	36,000.00
Bartlett Construction, Inc.	3-24-1	L	4,350.00	Chapin, Maurice L. & Helen L.	8-30	L/B	48,580.00
Bartlett, Charles S. & Sandra L.	8-19 & 18A	L/B/MH	64,900.00	Chapin, Maurice L. & Helen L.	8-31	L	800.00
Bartlett, Clifford C. & Susan M.	3-50	L/B	29,850.00	Charlton, Jo-Anne, Chester Ned & Marion Dorothy	3-118	L/B	8,850.00
Baston, Carolyn R.	13-22	L/B	26,550.00	Chase, Laura	3-89	L/B	29,200.00
Batchelder, David M. & Carol M.	3-80	L/B	56,730.00	Chase, Mary	3-34	B/MH	
Bates, Peter	4-65	L	5,450.00	Chwaciska, John J. & Jeanne C.	13-23	L/B	33,750.00
Bean, Bruce	7-50	L	160.00	Gilley, Virginia S.	13-23	L/B	35,250.00
Bean, Bruce	7-51	L	120.00	Cloues, Alfred S. Jr.	2-48	L	488.00
Beck, Doris E.	3-27	L	550.00	Cloues, Alfred S. Jr.	5-85	L	40.00
Beck, Doris E.	3-28	L/B	50,950.00	Cloues, Alfred S. Jr.	5-86	L	16.00
Becker, Roger A. & Sara S.	3-20	L/B	41,800.00	Cloues, Alfred S. Jr.	13-18	L	16.00
Becker, Roger A. & Sara S.	3-21	L/B	27,645.00	Cloues, Alfred S. Jr.	13-25	L/B	27,850.00
Behringer, Edward A. & Elizabeth A.	11-18	L/B	32,850.00	Cloues & Sons Enterprises, Inc.	4-7	L	360.00
Bender, Martin	2-7	L/B	30,050.00	Cloues & Sons Enterprises, Inc.	5-15-5, 6 & 7	L	340.00
Benedict, David F. & Laura A.	11-29 & 30	L/B	31,200.00	Clough, Alan W. & Sandra R.	3-5	L	4,500.00
Benedict, Russell	11-3132334	L	6,200.00	Clough, Fern A.	3-25	L/B	38,050.00
Benedict, Russell & Ruth	11-41	L	150.00	Clough, Fern A.	6-38	L	2,100.00
Benson, Richard W. & Susan E.	13-3	L/B	36,200.00	Clough, William W. Sr. & Barbara	3-26	L/B	25,900.00
Berry, Kim R. & Jalbert, Carrie E.	7-45-1	L	220.00	Coffey, Robert E. & Donna M.	2-28	L/B	35,050.00
Berwick, Mildred	3-33	L/B/MH	33,000.00	Cogswell, Thomas G. & Marian B.	5-98	L/B	57,700.00
Bessette, Ronald R. & Battistelli, Cathy A.	6-101-2	L/B	34,050.00	Colby, Colin S. & Pauline Y.	5-1-2	L/B	27,750.00
Bird, William J. & Frances S.	6-16	L/B	31,650.00	Colby, James F.	3-58	L	1,500.00
Blackey, Donald C. & Wendy W.	5-53	L/B	31,300.00	Coleman, Daniel R.	1-33	L	14,850.00
Blake, Eugene Jr. & Normandie	6-88	L/B	65,680.00	Coleman, Robert N. & Joan B.	1-33	L	9,300.00
Blake, Eugene Jr. & Normandie	6-106	L/B	11,900.00	Coleman, Robert N. & Joan B.	1-37	L/B	56,500.00
Blake, Eugene A. & Normandie B.	6-95	L/MH	15,870.00	Coleman, Robert N. & Joan B.	1-45	L	3,200.00
Blanchette, Glen & Marjorie	2-44	L/B	23,600.00	Collins, John R. & Leslie C.	6-61	L/B	27,650.00
Blanchette, Pauline	7-15	L/B	25,200.00	Concord Electric Co.		Utility	247,150.00
Blanchette, Robert L. & Deborah A.	2-30	L/B	57,750.00	Cook, Elsie A.	3-116-1	L/B	61,300.00
Blodgett, Raymond R. & Mary L.	6-5	L/B	32,790.00	Corliss, Leslie P. & Kathryn R.	7-12 & 13	L/B	33,250.00
Blue, Gerry	7-41 & 42	L/B	7,900.00	Corliss, Richard	6-102 & 103	L	4,950.00
Bond, Andrew	6-23	L	2,200.00	Corliss, Richard	7-61	L	320.00
Boulter, Richard & Suzanne	1-36	L/B	35,550.00	Corliss, Richard	9-25	L	1,360.00
Bourque, Martin P.	4-13	L/B	28,905.00	Corliss, Richard	9-28	L/B	35,050.00
Boutwell, Elmer L. & Debra	4-61	L/B	18,450.00	Corliss, Richard	9-19	L	2,480.00
Bowe, William S. & Elsie	5-68	L/B	40,100.00	Costine, Martin C. & Roberta L.	5-43 & 47-3	L/B	50,150.00
Bower, Phebe S.	2-10	L/B	57,950.00	Courage, Matthew E.	4-59	L/B/MH	17,300.00
Bowers, Chester & Marion	3-68	L/B	20,850.00	Courser, Fred W. Jr.	1-14	L	4,410.00
Bowers, Ned W. & Dorothy W.	6-79	L/B	23,970.00	Courser, Fred W. Jr.	3-18	L	1,200.00
Bowers, Perley & Helen	3-69	L/B	8,450.00	Courser, Fred W. Jr.	3-40	L	1,500.00
Bowers, Walter & Frances	3-117	L	4,550.00	Courser, Fred W. Jr.	3-85	L	900.00
Bowie, Leon E. Sr. & Charlotte S.	3-95	L/B	55,150.00	Courser, Fred W. Jr.	4-58	L/B	14,090.00
Brannigan, Donald F. & Edythe J.	6-4	L/B	31,700.00	Courser, Fred W. Jr.	4-64	L	10,290.00
Brannigan, Helen M.	6-3	L/B	37,800.00	Courser, Fred W. Jr.	6-20	L	500.00
Branson, John H. Jr.	4-1	L	15,750.00	Courser, Fred W. Jr.	6-36	L	2,700.00
Branson, John H. Jr. & Henry, Mary B.	4-6	L	381.00	Courser, Fred W. Jr.	6-40	L	210.00
Brewin, Joseph F. & Sarah D.	13-20	L/B	22,250.00				
Broker, Clifford G. & Janet C.	8-4	L/B	40,700.00				

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Courser, Timothy A.	4-66	L	600.00	Fifield, Naomi	1-28	L	5,350.00
Courser, Timothy A.	4-79	L	1,950.00	Fifield, Naomi	1-46 & 4-3-2	L	320.00
Crane, Steven G. & Mary L.	5-56	L/B	47,400.00	Findlay, Harriet J.	2-13	L	5,500.00
Crathern, Charles & Neola	8-14	L	1,600.00	Findlay, Harriet J.	2-15	L/B	51,460.00
Creighton, Benjamin H. & Joyce E.	7-18	L/B	26,680.00	Findlay, Harriet J.	2-32	L	3,300.00
Creighton, Daniel L. & Carol A.	5-21	L/B	31,680.00	Findlay, Harriet J.	13-17	L	7,350.00
Creighton, Glen A. & Sandra L.	7-64	L/B	27,750.00	Finlayson, Cynthia	2-57	L/B	30,400.00
Crocker, Lillian L.	5-15-2	L/B	53,900.00	Finlayson, Cynthia	1-47	L	685.00
Crocker, Susan K.	5-15-3	L	4,200.00	Fiorello, Linda M. & Francis J.	5-81	L	4,800.00
Crooks, Virginia M.	2-26-1	L	440.00	Fisher, Bertha A.	5-13	L/B	54,900.00
Cross, Paul A.	2-35	L/B	32,350.00	Fisher, Bertha A.	5-27	L/B	2,400.00
Cross, Paul A.	2-35-1	L	1,150.00	Fletcher, Roger H. & Jane Melvin			
Cummings, George C. & Nancy J.	2-29	L/B	40,045.00	Fletcher	8-17	L/B	54,685.00
Cummings, Richard E.	9-23-4	L	5,600.00	Ford, Linwood W. & Judith A.	3-48	L/B	41,770.00
Cummings, Richard E.	3-30	L/B	51,100.00	Ford, Royal & Janet	9-15	L/B	14,700.00
Cummings, Richard E.	9-50	L	320.00	Forsberg, Roger A. & Doris H.	5-2 & 1-1	L/B	50,650.00
Curtis, Dennis P. & Theresa M.	12-22	L	5,550.00	Foss, Richard D. & Laurel R.	6-58	L/B	34,800.00
				Fournier, Michael D. & Karen			
D & SF Incorporated	3-24-4	L	9,350.00	Mehuron Fournier	7-16	L/B	36,900.00
Damiano, Michael	11-42	L	8,950.00	Fredette, Richard A. Jr.	11-4	L/B	53,700.00
Daniels, Linda M.	9-24	L/B	31,150.00	French, Laurence A. & Nancy P.	9-1	L	2,210.00
Daniels, Randolph W. &				Frost, Donald G. & Edna F.	6-1	L/B	51,665.00
Kathleen J.	12-27	L	5,300.00	Frost, Donald G. & Edna F.	12-15	L/B	13,950.00
Danis, Robert J. & Brenda L.	5-47-1	L/B	35,600.00	Frost, Donald G. & Edna F. &			
Darling, Howard N., Rock, Muriel				Frost, Harold & Frost, Roberta	6-79	L/B	52,310.00
& Fox, Winnifred	3-107	L/B/MH	17,500.00	Frost, Donald G. & Edna F. &			
Davies, Anita D. & Cheryl	3-12	L/B	54,600.00	Frost, Harold & Frost, Roberta	6-94	L	1,500.00
Davis, Charles K.	7-22	L/B	36,600.00	Frost, Ernest M. & Helen A.	6-73	L/B	6,750.00
Davis, Marion	5-29	L/B	30,830.00	Frost, Ernest M. & Helen A.	6-108	L	10,600.00
Davis, William & Elizabeth				Frost, Ernest M. & Helen A.	3-59	L/B/MH	17,300.00
Donahue-Davis	3-124	L/B	28,150.00	Frost, Harold & Roberta	12-16	L	5,950.00
Dawe, Frederic R. & Janice F.	1-19	L/B	51,900.00	Frost, Neal E. & Patsy A.	6-108	B/MH	12,850.00
Dean, Dudley S. II & Shirley R.	3-42	L/B	33,500.00	Frost, Ronald W. & Donna M.	3-15	L/B	49,800.00
Delano, Joseph C. & Avelyn K.	4-57	L/B/MH	12,850.00	Frost, Ronald W. & Donna M.	12-13	L	5,250.00
Delicata, N. A.	5-69	L	21,200.00	Frost, Wesley G. & Shirley A.	6-97	L	3,050.00
Dellorusso, George & Raymond A.	5-83	L	5,250.00				
Denoncourt, Nancy	3-41	L	1,150.00	Gallagher, Thomas F.	12-6 & 7	L/B	45,700.00
Derby, Ronald D. Sr. & Patricia A.	4-52	L/B	31,750.00	Gangi, Louis J.	7-7	L/B	111,850.00
Derham, Casimir Jr. &				Garceau, R. Bruce & Judith	7-55	L/B	14,700.00
Elizabeth E.	4-51	L	242.00	Gaskell, Theodore	8-12	L	16,750.00
Derham, Casimir Jr. &				Gauthier, Lionel L. & Rebecca F.	2-23	L/B	17,100.00
Elizabeth E.	4-74	L	710.00	Geiger, Lygia E.	9-11	L	13,800.00
Derham, Casimir Jr. &				Geiger, Lygia E.	9-13	L	4,400.00
Elizabeth E.	4-76 & 75-1	L/B	59,980.00	George, James E.	9-14	L/B	33,730.00
Derham, Casimir Jr. &				George, Richard M.	4-41	L	45,530.00
Elizabeth E.	4-77	L	376.00	George, Richard M.	3-24-3	L	4,150.00
Derham, Elizabeth E.	4-78	L	520.00	Gerrard, Stephen C. & Rita M.	2-17	L	500.00
Derham, Elizabeth E.	7-20	L	550.00	Gifford, Stephen C. & Kathleen J.	8-6-2	L/B	36,050.00
Derham, Elizabeth E.	7-21	L	600.00	Goershel, Paul W. & Shirley E.	3-76	L/B	37,100.00
Desmarais, Philip C. & Marylou D.	9-19-3 & 19-4	L/B	88,761.00	Golec, Michael L. & Moody, Rose H.	7-27	L/B	33,150.00
Devarney, Pauline R.	4-63	L/B	19,800.00	Goodhue, Pauline	3-17	L	6,800.00
Devens, Agnes H.	3-43	L/B	16,550.00	Goodrich, Georgene	11-5	L/B	5,250.00
Diaz, Gloria & Barbara	4-44	L/B	48,350.00	Gordon, Lily M.	3-32	L/B/MH	19,950.00
DiGangi, Agnes	11-6	L	4,700.00	Gosinski, Teddy S. Jr. &			
Dlubac, John	3-88	L/B	15,700.00	Michele A.	3-53	L/B	47,502.00
Dodge, Anna Bell	4-69	L/B	29,600.00	Gove, Anne M.	13-12	L/B	45,450.00
Doucette, Richard R. & Joan E.	5-20	L/B	33,900.00	Gove, William P.	2-50	L	3,900.00
Downes, Waldo Estate	5-64	L/B	2,860.00	Greene, Ralph L. & Barbara S.	11-40	L/B	29,000.00
Downey, Robert W.	1-42	L/B	85,900.00	Greenlaw, John R. & Eleanor R.	4-56	L/B/MH	14,650.00
Downey, Robert W.	2-51	L	5,050.00	Griffin, Robert J. & Carole C.	6-112	L/B	8,150.00
Downey, Robert W.	2-53	L	4,150.00	Grof, Florence M.	1-47	L	685.00
Downey, Robert W.	2-59	L	12,900.00	Grof, Florence M.	2-52	L/B	52,550.00
Downey, Robert W.	2-60	L/B	4,550.00	Guaraldi, George L.	3-2	L	300.00
Downey, Robert W.	2-61	L/B	17,750.00	Gunnigle, Edward J.	13-14	L/B	28,950.00
Downey, Robert W. & Patricia E.	1-47	L	685.00				
Drake, Mary Ann	11-35 thru 39	L	11,100.00	Habig, John F.	1-20	L/B	42,800.00
Drew, Gail	5-15-4	L	4,200.00	Hadley, Elizabeth K.	3-112	L/B	26,250.00
Drolet, Nancy & Thomas, Anita	5-31-2	L/MH	10,150.00	Hale, William O. & Shirley A.	8-9	L/B	45,100.00
Drown, Helen	3-96	L/B	44,350.00	Hallenborg, Robert R. & Diane V.	7-3	L/B	41,750.00
Drown, Helen	5-33	L	1,600.00	Hannon, Robert E. & Patricia A. &			
Drown, Helen	5-49	L	620.00	John T.	3-93	L/B	49,950.00
Drown, Richard W. & Patricia A.	5-58	L/B/MH	33,650.00	Harrington, Jean M.	6-104	L	1,200.00
Drown, Richard W. & Patricia A.	5-97	L	3,000.00	Harrington-Webster Realty Trust	6-81	L/B	25,850.00
Drown, Richard W. & Patricia A.	5-57	L	4,550.00	Harris, John A. & Sandra K.	4-49	L/B	75,600.00
Drown, Robert F. Jr. & Kathleen A.	3-94	L/B	34,725.00	Hatch, Chester W. Jr. & Laura E.	1-32	L/B	40,145.00
Drown, Robert Sr. & Katherine	3-97	L/B	11,600.00	Heaney, Mary P. &			
Drown, Robert Sr. & Katherine	5-67	L	450.00	Phillips, George R.	6-27	L	385.00
Drown, Robert Sr. & Katherine	3-94	B	3,900.00	Heaney, Mary P. &			
Drown, Robert F. & Katherine H.	9-19-5	L	980.00	Phillips, George R.	6-84	L	2,400.00
Druding, Charles H. & Judith A.	11-1	L/B	38,400.00	Heaney, Mary P. &			
Dube, Charles I. & Irene C.	7-46	L/B	8,500.00	Phillips, George R.	6-92	L	3,840.00
Durgin, Judith A.	9-8	L	5,600.00	Heaney, Mary P. &			
Durgin, Raymond F.	11-21 & 22	L/B	6,550.00	Phillips, George R.	7-5	L	1,440.00
Duston, Jay C. & Carol S.	5-22	L	2,700.00	Hemphill, Kenneth R. & Mary E.	7-23	L/B/MH	8,100.00
				Henderson, Alonzo W. Sr. & Mary M.	2-26-2	L/B	24,350.00
Eaton, William A.	3-81	L/B	43,500.00	Henery, Mary Branson	4-2	L/B	38,420.00
Eaton, William L. & Georgianna	13-16	L/B	24,550.00	Heston, Julie L.	11-20	L/B	31,050.00
Embley, Sally Cogswell	5-92	L/B	41,100.00	Hewes, Dorothy V.	3-55	L/B	17,070.00
Emerson, Guy H. & Marcia M.	8-38	L/B	33,000.00	Hill, John R. & Beverly S.	1-40	L/B	39,550.00
Emerson, Randolph L. & Susan K.	6-68	L/B	98,000.00	Hill, O. Fred	2-37	L	450.00
				Hill, Winfred F.	8-39	L	280.00
Fanjoy, Roy E. & Paula J.	6-46-5	L/B	33,900.00	Hill, Winfred F.	8-40	L	2,000.00
Fenton, Paul F. & Mary Ann	4-42	L/B	95,320.00	Hillman, Ruth H.	6-25	L	6,730.00
Fenton, Paul F. & Mary Ann	4-73	L	9,950.00	Hillsgrove, Raymond & Eleanor	6-20	L	1,200.00
Ferman, Ruth E.	7-30	L/B	27,300.00	Hillsgrove, Raymond & Eleanor	6-42	L	200.00
Ferrante, Ronald P. & Anne M.	9-21	L/B	33,100.00	Hillsgrove, Raymond & Eleanor	6-43	L	1,500.00
Fifield, Naomi	1-16	L	90.00	Hillsgrove, Raymond & Eleanor	6-44	L	440.00
Fifield, Naomi	1-17	L	425.00	Hillsgrove, Raymond & Eleanor	6-47	L	180.00
Fifield, Naomi	1-18	L/B	46,800.00	Hillsgrove, Raymond & Eleanor	9-10	L	1,310.00
Fifield, Naomi	1-21	L	200.00	Hillsgrove, Raymond & Eleanor	12-11	L/B	25,800.00
Fifield, Naomi	1-25	L	500.00	Hoar, Kenneth F. & Edith H.	3-52	L/B	13,950.00

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Hoar, Kenneth R. & Phyllis B.	5-23	L/B	36,650.00	Lake, Robert T. & Sally L.	6-68-1	L	6,150.00
Hoar, Robert H. & Dona G.	3-91	L	15,400.00	Lake, Robert T. Jr. & Heidi L.	11-19	L	3,000.00
Hoar, Robert H. & Dona G.	3-92	L/B	35,250.00	Lambert, David L. & Tammy J.	7-45-4	L	3,650.00
Hochrein, Joseph & Barbara	12-8	L/B	34,950.00	Lambert, Paul C.	2-41	L/B	45,750.00
Hodakoski, James P. & Paula M.	8-6-1	L/B	28,100.00	Lampron, Dean E. & Robin	2-11	L/B	37,450.00
Hodgdon, James A. & Elaine M.	8-37	L/B/MH	14,350.00	Langlais, Fred L. & Virginia	13-21	L/B	23,600.00
Holland, Anne C.	3-106	L/B	33,950.00	Lantman, Bruce R. & Susan L.	9-20	L/B	30,700.00
Holliday, John A. & Yaghjian, Susan A.	6-101-1	L	5,400.00	Larson, David K. & Therese E.	3-46-2	L	18,850.00
Hollins, Harvey A. Sr. & Irene	6-55 & 56	L/B	31,610.00	Lassonde, Harold J. III	3-126	L/B	6,600.00
Holske, Robin M.	9-2	L	7,310.00	Lassonde, Harold J. III & Mickey, Thomas J.	3-120	L	12,350.00
Holske, Robin M.	9-2	L	6,900.00	Lawless, Peter C. & Denise G.	2-42	L/B	38,630.00
Holton, David A. & Cynthia G.	6-66	L/B	50,450.00	Lawless, Peter C. & Denise G.	2-43	L	170.00
Hook, Don M. & Linda M.	12-24	L/B	25,050.00	Lawrence, Manuel & Lucille	6-98	L/B	33,000.00
Hook, Howard M. & Sylvia A.	6-57	L/B	25,400.00	Lee, Christopher H. & Sheila	13-6	L/B	30,950.00
Hooper, Rodrick W. & Kevin C.	3-110-1	L	5,100.00	Lemay, Andrew G. & Debra M.	12-14	L/B	8,600.00
Hooper, Rodrick W. & Kevin C.	3-110-3	L	4,600.00	Lemieux, Philippe N.	1-39	L/B	29,000.00
Hopkinton, Town of	8-41	L	950.00	Little, George H.	1-6	L/B	35,300.00
Horne, Benjamin & Jean Y.	1-35	L/B	37,900.00	Little, John & Rebecca	9-17	L/B	31,500.00
Howe, Frederick W. Sr. & Janet I.	5-12	L/B	36,400.00	Little, John & Rebecca	9-18	L	3,050.00
Howe, Jeanne E.	6-60 & 72	L/B	35,250.00	Logan, Mark W. & Claudia T.	6-63	L/MH	22,050.00
Howe, Nina G.	5-11	L/B	3,950.00	Logan, Mark W. & Claudia T.	5-32	L	350.00
Hoyt, Everett R. Jr. & Kaye L.	3-125	L/B	47,450.00	Longo, Lucy A. & Garcia, Wayne A.	3-46-1	L/B	75,100.00
Hoyt, James W.	3-84	L	12,750.00	Longver, Clayton J. & Phyllis O.	6-26	L/B	5,050.00
Hubbard, John G.	5-26	L/B	40,100.00	Longver, Clayton J. & Phyllis O.	6-30	L	2,900.00
Hughes, Edward G. & Sami	6-96-2	L/B	25,600.00	Lorden, Jeffrey E. & Linda J.	9-23	L/B	31,500.00
Hunt, Homer F. Sr. & Frances M.	3-31	L/B	31,190.00	Lorden, John E. Jr. & Ann C.	6-9-2	L	6,150.00
Hurd, Richard & Nancy	7-68	L	100.00	Lorden, John E. Sr. & Miriam E.	3-34	L/B	36,600.00
Hurd, Richard D. & Nancy L.	7-35	L	4,500.00	Lorden, John Sr. & Miriam C.	9-23-1	L	8,550.00
Hurd, Richard D. & Nancy L.	7-37	L	5,000.00	Lowell, Stephen F.	13-19	L/B	25,850.00
Hurley, Raymond P.	4-54	L/B	46,800.00	Lukaskas, Vito	6-15	L/B	7,050.00
Hurst, Beverly A.	6-46-1	L/B	31,650.00				
Inman, Randolph E. & Patricia E.	5-24	L	300.00	MacDonald, John T.	12-9	L	4,900.00
Inman, Randolph E. & Patricia E.	6-50	L	600.00	MacDonald, John T. & Marcia G.	12-10	L/B	37,400.00
Inman, Randolph E. & Patricia E.	6-70	L/B	28,600.00	MacGregor, James H. & Karen S.	6-46-2	L/B	31,050.00
Inman, William E. & Beth M.	3-87	L/B	47,800.00	MacGregor, Stephen L. & Elaine C.	6-46-3	L/B	41,950.00
				MacRae, Steven D. & Kathy L.	3-115	L/B	87,800.00
Janeway, Harold W. & Elizabeth C.	8-10	L	30.00	Malcolm, Robert R. & Patricia A.	11-10 & 11	L/B	70,150.00
Janeway, Harold W. & Elizabeth C.	8-10-1	L	30.00	Mann, Truman B. Jr. & Donna I.	8-18 & 19A	L/B	15,900.00
Janeway, Harold W. & Elizabeth C.	8-10-2	L	20.00	Manning, Steven E. & Leslie S.	6-76	L/B	40,750.00
Janeway, Harold W. & Elizabeth C.	8-10-3	L	40.00	Marceau, David L. & Dianne H.	9-23-2	L/B	31,490.00
Janeway, Harold W. & Elizabeth C.	8-10-6	L	20.00	Marston, Brenda Lewis	5-79	L	5,150.00
Janeway, Harold W. & Elizabeth C.	8-22	L/B	103,290.00	Mason, Linda M.	12-21	L	6,000.00
Janeway, Harold W. & Elizabeth C.	8-24	L	3,000.00	Masse, Ronald R. & Rachel R.	9-19-2	L	6,000.00
Janeway, Harold W. & Elizabeth C.	8-25	L	140.00	Mathieu, Daniel L. & Denise P.	6-52	L/B	29,000.00
Janeway, Harold W. & Elizabeth C.	8-28	L	200.00	McCarthy, Charles & Pauline	5-84	L/B	19,000.00
Janeway, Harold W. & Elizabeth C.	8-21-1	L	4,600.00	McCarthy, Gerald P.	3-35	L/B	84,000.00
Janeway, Harold W. & Elizabeth C.	8-42	L	1,700.00	McComiskey, Robert L. & Eleanor G.	5-41-5	L/B	43,550.00
Janeway, Harold W. & Elizabeth C.	8-26 & 27	L	4,450.00	McDaniel, Winona F.	5-45 & 47-5	L/B	38,250.00
Janiak, Stanley W. & Madelyn R.	6-24	L/B	26,550.00	McDonnell, John & Lillian	6-77	L/B	31,480.00
Janiak, Stanley W. & Madelyn R.	6-31	L/B	10,700.00	McDonough, Daniel P. & Carolyn S.	7-10	L/B	38,050.00
Jeffrey, Clarence J. & Georgia B.	4-15	L/B	63,250.00	McGuire, Michael P.	12-20	L	5,650.00
Jeffrey, Clarence J. & Georgia B.	4-26	L	620.00	McLane, Susan B.	4-48	L/B	33,700.00
Jeffrey, Clarence J. & Georgia B.	4-20	L	2,200.00	McLaughlin, James E. & Barbara A.	5-48	L/B	64,500.00
Jenovesi, Michael F. & Goldie A.	3-69	B	1,500.00	McPherson, Edward R. & Lena E.	3-9	L	1,800.00
Jenovesi, Michael F. & Goldie A.	9-23	L/B	35,500.00	McPherson, William & Lina E.	3-7	L	3,750.00
Jewell, William R. & Cyndie M.	9-23-3	L/B	39,300.00	Melanson, Lawrence E. & Beverly J.	6-46-6	L/B	43,200.00
Johnson, Dennis M. & Michele M.	5-77	L/B	36,000.00	Mellen Company, Inc.	3-56-2	L	10,150.00
Johnson, Ronald R. & Judith A.	12-23	L	5,500.00	Mellen, Robert H. Jr. & Melissa L. & Jonathan Y.	3-60	L/B	111,650.00
Jones, Allan P. & Judith M.	4-27 & 29	L/B	48,550.00	Merrimack County Telephone Co.	9-40	L/B	4,350.00
Jones, Allan P. & Judith M.	4-45	L	3,150.00	Millard, Elizabeth	3-3	L	120.00
Jones, Cynthia & Bagley, Robin R.	5-89	L/B	27,300.00	Millard, Maxwell D. V. & Elizabeth S.	3-4	L	225.00
Jones, Marion T.	4-19	L/B	32,150.00	Milton, Eric R. & Jane V.	4-18	L/B	54,020.00
Jones, Stephen C. & Linda J.	2-55	L/B	35,800.00	Mitchell, Donald E. & Mary L.	7-28	L/B	25,500.00
Jones, Stephen C. & Linda J.	1-47	L/B	685.00	Mock, Adam E. & Barbara D.	6-7	L/B	42,415.00
Jones, Walter E. & Constance A.	3-57	L/B	57,200.00	Mock, Adam F. & Linda P.	5-38	L/B	61,845.00
Josephson, Louise Mary	9-31	L/B	34,050.00	Mock, Adam F. & Linda P.	5-40	L	20.00
				Mock, Adam F.	5-41	L/B	21,750.00
Kalwell, Anne J.	4-68	L/B	29,300.00	Mock, John W. & Henry P.	7-8	L	20,650.00
Katchulus, Veto	8-5	L/B	25,960.00	Mock, Winifred J. Irrevocable Trust	6-75	L	1,700.00
Kelley, Ivy Young			3,250.00	Mock, Winifred J. Irrevocable Trust	7-2	L/B	35,130.00
Kellogg, Douglas E.	5-99	L/B	35,900.00	Mock, Robert E. & Barbara J.	4-39	L/B	33,350.00
Kelsea, Richard A.	8-31-1	L/B	34,100.00	Mock, Robert E. & Barbara J.	4-40	L	12,500.00
Keniston, Alger E. & Ethel H.	3-39	L	20,550.00	Monz, Gerald M. & Dorothy H.	1-5	L/B	59,050.00
Keniston, Alger E. & Ethel H.	3-39	L	840.00	Moses, Harvey S. & Cynthia A.	9-49	L	600.00
Kenney, Harold	2-1	L	800.00	Mullins, Winifred S.	4-9	L	2,340.00
Kenney, Harold	3-16	L	420.00	Mullins, Winifred S.	5-93 94 95 96	L/B	67,650.00
Kilens, George L. & Joyce M.	6-101-3	L	5,450.00	Murphy, George J.	5-34-2	L	6,950.00
Kimball, Harry D. & Lisha A.	3-29	L/B	4,800.00	Murphy, Lawrence M. & William J.	9-12	Utility	1,000.00
Kimball, Harry D. & Lisha A.	3-71	L/B	35,510.00	Murphy, Patricia A.	7-48	L/B	27,050.00
Kimball, Harry D. & Lisha A.	11-23-24-25	L/B	8,150.00				
Kimball, Herbert L.	8-20	L/B/MH	6,550.00	Nason, Seldon E. & June E.	6-90	L/B	19,000.00
Kimball, James A. & Maureen F.	7-45-2	L	40.00	Nason, Seldon E. & June E.	12-1 & 2 & 3	L/B	30,250.00
Kimball, Ray L. & Eleanor K.	5-75	L/B	38,550.00	Nason, Seldon F. & June E.	3-103	L/B	21,700.00
Kimball, Raymond L. & Edna M.	5-3	L/B	22,800.00	Nelson, Jerald R. & Vickie M.	2-9	L/B	2,010.00
King, F. Richard	6-11	L/B	8,450.00	Neville, George H. & Carol A.	4-70	L/B	55,850.00
King, F. Richard	6-12	L	700.00	New England Power Co.	9-12	Utility	395,800.00
King, John A. & Karen R.	3-67	L/B	50,150.00	Nichols, Avis B.	5-88	L/B	39,800.00
Knowles, Robert E.	3-79	L/B	78,650.00	Nichols, Avis B.	2-48	L	122.00
Koberski, Donald W. & Dushka, Carolyn M.	6-13 & 14	L/B	6,700.00	Nichols, Avis B.	5-86	L	4.00
Koelb, Palmer W.	3-8	L	200.00	Nichols, Avis B.	13-18	L	4.00
Koelb, Palmer W.	3-10	L	400.00	Nichols, Avis B.	13-28	L/B	36,950.00
Kunath, Dieter H. & Patricia L.	3-17	L/B	46,200.00	Nichols, L. Earl	5-30	L	1,320.00
Labrecque, Paul E. & Marsha E.	5-42	L/B	51,250.00				
Lacombe, Arthur A. Jr. & Sandra	7-14	L/B	38,100.00				
Lake, Robert T.	6-67	L	11,450.00				
Lake, Robert T. & Sally L.	6-65	L/B	53,350.00				

1987 Real Estate Assessments

Norris, Marilyn C.	4-47	L	540.00	Richard, Willard	7-47	B/MH	4,750.00
Noyes, Phoebe M., Estate of	7-26	L	160.00	Richards, William E. Estate of	4-43	L/B/MH	25,170.00
Noyes, Phoebe M., Estate of	7-29	L/B	24,510.00	Richardson, David & Goodrich, Alison	3-75	L/B	60,950.00
Ohlson, Kenneth A. & Treasa G.	2-27	L/B	31,200.00	Rideout, Richard W.	8-46	L/B	29,950.00
Ohlson, Treasa G.	3-6	L	3,550.00	Riel, Leon J. & Linda S.	5-31-1	L/B	43,800.00
Oliver, Ronald C. & Maureen	13-2	L/B	33,800.00	Riggs, Lamar W. & Judith A.	5-71	L/B	103,960.00
Olsen, Stanley C.	1-2 & 3 & 9 & 11	L/B	189,700.00	Riley, John J. Jr. & Jean T.	13-7	L/B	30,500.00
Olsen, Stanley C.	1-4 & 2-5	L/B	90,700.00	Roberts, Elsie & Bruce	7-31	L/B/MH	24,600.00
Olsen, Stanley C.	2-11-1	L	9,750.00	Roberts, Elsie & John	7-25	L/B	4,400.00
Olsen, Stanley C.	2-12-1	L	9,100.00	Roberts, Frank G. & Madeleine L.	5-59	L/B	65,255.00
Osborn, William C. & Lynn C.	5-28	L/B	73,710.00	Roberts, James H. Jr.	3-19	L	750.00
Owyang, Gilbert & Lily	5-78	L	5,350.00	Roberts, James H. Jr. & Phyllis E.	3-72	L/B	39,010.00
Parsons, Robert E. & Louise E.	11-8 & 9	L	6,050.00	Roberts, James H. III	3-127	L/B	14,000.00
Pateaud, Wayne & Sally	5-91	L/B	29,000.00	Roberts, Susan R.	3-73	L/B	27,500.00
Payne, William M. & Jacqueline W.	13-24	L/B	32,200.00	Robie, Dorothy B.	4-71	L	13,250.00
Pearson, Jon N.	2-39	L/B	22,150.00	Robillard, Joan	6-10	L/B/MH	22,300.00
Pearson, Paul W.	2-33	L/B	18,600.00	Robinson, Susan A.	1-49	L/B	26,650.00
Pearson, Paul W. & Susan E.	2-38-1	L/B	32,900.00	Roby, Dorice A.	4-68-1	L	1,450.00
Pearson, Robert H. Jr. & Elizabeth B.	2-19	L	17.00	Roby, Phyllis L.	7-60	L	2,560.00
Pearson, Robert H. Jr. & Elizabeth B.	2-20	L/B	35,525.00	Roby, Robert H. & Phyllis L.	4-28	L	1,650.00
Pearson, Robert H. Jr. & Elizabeth B.	2-22	L	330.00	Roby, Robert H. & Phyllis L.	4-30	L	360.00
Pearson, Robert H. Jr. & Elizabeth B.	2-34	L	40.00	Roby, Robert H. & Phyllis L.	4-38	L	2,670.00
Pearson, Robert H. Jr. & Elizabeth B.	2-38-2 & 3	L	100.00	Roby, Robert H. & Phyllis L.	4-46	L	200.00
Pearson, Robert H. Jr. & Elizabeth B.	3-36	L	500.00	Roby, Robert H. & Phyllis L.	7-39	L	1,600.00
Pearson, Robert H. Jr. & Elizabeth B.	5-7	L	2,700.00	Roby, Robert H. & Phyllis L.	7-59	L	3,700.00
Pearson, Robert H. & Mary S.	2-16	L/B	41,400.00	Roby, Robert H. & Phyllis L.	7-63	L	175.00
Pelletier, George H. & Betty R.	5-65	L/B	64,500.00	Roby, Robert H. & Phyllis L.	8-29	L	290.00
Pelletier, John & Janet	13-4	L/B	30,550.00	Roby, Robert H. & Phyllis L.	8-32	L	1,440.00
Pellock, Charles J. III & Caroline M.	9-35	L	3,000.00	Roby, Robert H. & Phyllis L.	8-34	L/B/MH	22,195.00
Pellock, Charles J. III & Caroline M.	9-36	L/B	65,450.00	Roby, Robert H. & Phyllis L.	8-36	L/B	35,290.00
Pellock, Charles J. & Caroline M.	9-29	L	7,400.00	Roby, Robert H. & Phyllis L.	9-45	L	2,475.00
Pellock, Charles J. & Caroline M.	9-34	L	3,200.00	Roby, Robert H. & Phyllis L.	7-9	L/B	47,300.00
Penacook-Boscawen Water Precinct	6-18	L	4,900.00	Roche, Paul A. & Linda J.	3-123	L/B	30,350.00
Penacook-Boscawen Water Precinct	6-35	L	1,050.00	Rockefeller, Abby A.	5-37	L	2,100.00
Penacook-Boscawen Water Precinct	6-109	L	1,300.00	Rockefeller, Abby A.	7-40	L	7,680.00
Penacook-Boscawen Water Precinct	6-110	L	3,100.00	Rockefeller, Abby A.	8-1-1	L/B	82,385.00
Penacook-Boscawen Water Precinct	6-111	L	2,800.00	Rockefeller, Abby A.	8-23	L	1,300.00
Pendleton, Jeremy L. Sr. & Sylvia A.	3-114	L/B	63,850.00	Rockefeller, Abby A.	8-23-1	L	1,750.00
Pendleton, Jeremy L. & Sylvia A.	3-113	L	650.00	Rockefeller, Abby A.	9-44	L	3,690.00
Perkins, Arthur W.	5-14-4	L/B	3,950.00	Rockefeller, Abby A.	8-3-2	L	8,950.00
Perkins, Arthur W.	5-14-3	L/B	17,850.00	Rockefeller, Abby A.	9-43-2	L	25,150.00
Perkins, Raymond K. Jr. & Karen B.	5-14-2	L/B	31,100.00	Rockefeller, Abby A.	5-35-123 & 36	L	1,562.00
Perrault, Peter T. & Joyce E.	6-21	L/B	35,600.00	Rockefeller, Abby A.	8-1-2	L/B	84,600.00
Perreton, Arnold & Solveig U.	3-78	L/B	52,600.00	Rockefeller, Abby A. & Halprin, Lee S.	5-35-4	L	2,200.00
Perron, Douglas J. Sr. & Kathryn L.	11-2	L/B	41,450.00	Rockefeller, Abby A. & Halprin, Lee S.	5-35-5	L	2,450.00
Perrone, Diane L.	4-55	L/B	15,250.00	Rockefeller, Abby A. & Halprin, Lee S.	5-35-6	L	2,300.00
Perrone, Diane L.	6-19	L	300.00	Rockefeller, Abby A. & Halprin, Lee S.	12-18	L	6,000.00
Peters, Donald C.	8-43	L	8,650.00	Rockefeller, Abby A. & Halprin, Lee S.	12-19	L	6,050.00
Pettingill, Louis E.	2-4	L	7,450.00	Rockefeller, Mark Bryant	7-57	L	1,000.00
Pettingill, Louis E.	3-86	L/B	52,400.00	Rogers, Vincent & Elizabeth	4-53	L/B	20,250.00
Pfeiffer, William A. & Nancy J.	8-44	L/B	30,000.00	Rolf, Isabel A.	5-90	L/B	26,050.00
Phelps, Geraldine A.	6-69	L/B	9,750.00	Rolf, Richard S.	8-87	L/B	20,750.00
Phelps, William E. & Edward J.	5-6	L	450.00	Rose, Charlotte F.	5-35	L/B	55,200.00
Phelps, William E. & Edward J.	6-71	L/B	48,580.00	Rose, Charlotte F.	9-7	L	1,100.00
Phillips, Heirs of Evelyn Foster	4-11	L/B	21,070.00	Rowlens, Gilbert C. & Lynn M.	3-90	L/B	42,750.00
Phillips, Heirs of Evelyn Foster	4-37	L	1,460.00	Roy, Aime J. & Avis V.	6-99	L/B	47,500.00
Phillips, Mark G.	2-25	L	250.00	Roy, Norman E. & Myrtle A.	3-45	L/B	46,800.00
Phillips, Mark & Drayton Jr.	4-5	L	600.00	Ruggles, Melville J. & Joan T.	7-43 & 44	L/B	37,000.00
Phillips, Mark & Drayton Jr.	4-12	L	2,000.00	Runnells, Alfred G.	1-38	L/B	15,550.00
Phillips, Mark & Drayton Jr.	5-61	L/B	26,970.00	Runnells, Edith J.	9-5	L	3,600.00
Phillips, Mark & Drayton Jr.	5-62	L	770.00	Russell, Richard E. & Beverly M.	7-1	L/B	55,630.00
Phillips, Mark & Drayton Jr.	5-62B	L	150.00	Russell, Richard E. & Beverly M.	7-6	L	1,000.00
Piper, Edwin H.	8-8	L/B	58,800.00	St. Cyr, Daniel L. & Janet R.	6-64	L/B	42,150.00
Piper, Edwin H.	8-13	L	720.00	Samuels, Laurie A.	2-34-2-11	L	2,300.00
Piper, Edwin H.	8-16	L	2,135.00	Sanborn, Richard H.	5-64	L/B	8,140.00
Piper, Edwin H. & Nancy	8-7	L	5.00	Santos, Joseph & Joan B.	6-17	L	2,700.00
Piper, Edwin H. & Nancy	8-2	L	960.00	Sargent, Kenneth J. & Sue Ann	3-11-2	L/B	13,400.00
Pitroni, John W. Jr. & Ann C.	3-14	L/B	37,250.00	Sawyer, Raymond B. & Jeanette E.	1-8	L/B	1,555.00
Plumb, James T. & Lynette M.	3-51	L/B	29,800.00	Sawyer, Raymond B. & Jeanette E.	2-6	L/B	28,350.00
Pojani, Deborah L.	12-25	L	5,450.00	Sawyer, Richard E. & Raymond F.	1-8	L/B	1,555.00
Pouliot, Brian D. & Rosalind C.	3-11	L	2,210.00	Sawyer, Richard E. & Raymond F.	2-6	L/B	28,350.00
Pratt, Howard E. & Dorothy	13-27	L/B	22,700.00	Schlagenhaft, William C. & Eileen	2-58	L	5,800.00
Presby, Glenn R.	8-11	L/B	43,950.00	Schlagenhaft, William C. & Eileen	1-47	L	685.00
Prince, Ida J.	3-11	L	2,000.00	Schulz, Lester R. & Elizabeth C.	3-74	L/B	40,800.00
Proctor, Maurice C. Jr.	6-105	L	8,150.00	Sclar, Stanley	2-2	L	3,900.00
Public Service Co. of NH	Utility	Utility	236,350.00	Scott, Hubert A. Jr. & Judith A.	3-83	L/B	35,150.00
Rantala, Judith A.	1-22	L	600.00	Scott, Florence M.	3-82	L/B	390.00
Rantala, Judith A.	1-23	L	3,250.00	Scribner, Loren E. & Marie W.	5-72	L/B	61,400.00
Rantala, Judith A.	1-24	L	350.00	Security Land Co.	9-9	L	13,450.00
Reale, Steven J. & Susan L.	5-73	L	6,750.00	Squin, David A. & Diane R.	5-76	L	4,850.00
Redd, Dana B. & Carole A.	4-22	L/B	37,750.00	Shea, James M.	7-24	L	22,200.00
Reid, Robert C. & Elizabeth A.	4-10	L	63,150.00	Shoemaker, Jack E. & Billie Sue	3-61	L/B	66,000.00
Reynolds, Bion E. Jr.	5-34-4	L	2,200.00	Shoemaker, Jack E. & Sue D/B/A	6-91	L/B	21,100.00
Rhodenizer, Woodrow W. & Esther M.	4-67	L/B	25,800.00	Shoemaker, Jack E. & Sue D/B/A	12-5	L/B	20,200.00
Richard, Leon	7-47	L/B	650.00	Shurtliff, John C. & Heidemarie	9-32	L	300.00

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Silver, Leslie A. & Brenda J.	5-46	L/B/MH	15,250.00	Tripp, Joan E., Holly, Maria & Corey	6-22	L/B	23,600.00
Silver, William	2-36	L	7,150.00	Turner, Albert F. Jr. & Joyce E.	5-80	L	5,300.00
Silver, William	3-38	L	4,000.00	Twombly, John A.	6-28	L	4,300.00
Slack, William J. & Evelyn A.	5-66	L/B	27,050.00				
Smith, Erwin W. & Janice B.	7-33	L/B	37,400.00	Van Loan, Nancy Newell	8-3-1	L/B	9,030.00
Smith, Gerard V. & Catherine H.	1-41	L/B	51,400.00	Van Loan, Nancy Newell	9-43-3	L/B	49,555.00
Smith, Gerard V. & Catherine H.	1-44	L/B	5,700.00	Vanni, Robert J. & Alma	12-26	L	5,300.00
Smith, Leroy C. & Eugenia V.	6-107	L/B	8,700.00	Vaughan, Phyllis H.	4-50	L/B	33,250.00
Smith, Robert C. & Barbara	2-14	L/B	12,500.00	Vaughan, Phyllis H.	4-75	L	5,570.00
Soberg, Carl H. & Pauline N.	5-74	L/B	33,550.00	Victor, Isabel G.	4-8	L/B	32,850.00
Spain, Ronald E. & Rose L.	9-19-6	L/B	45,800.00	Victor, Isabel G.	5-63	L/B	117,500.00
Spencer, Charles A. & Deborah A.	9-22-2	L/B	29,250.00	Victor, Isabel G.	5-14	L	1,260.00
Stafford, Paul M.	6-113 & 114	L	3,150.00	Victor, Isabel G.	5-62A	L/B	78,550.00
Starkey, John S. & Sandra K.	7-35	L/B	40,550.00				
Stebbins, Brian E.	3-64	L/B	31,500.00	Walker, Edwin C. & Anne L.	3-33-2	L/B	56,050.00
Stevens, Florence L.	5-47	L	3,550.00	Walker, James R. Jr. & Kathleen M.	3-54	L	10,400.00
Stevens, Florence L.	5-50	L	18,150.00	Walton, Nancy & Frank B.	6-34	L/B	7,050.00
Stevens, Florence L.	5-52	L	4,300.00	Watkins, Gary L.	6-80	L	9,800.00
Stevens, Florence L.	5-54	L/B	115,600.00	Weinstein, Harvey M.	6-48	L/B	43,550.00
Stevens, Florence L.	5-70	L	1,700.00	Welcome, Paul W.	11-12	L/B	37,450.00
Stevens, Florence L.	5-47-2	L	1,950.00	Wescott, Gloria J.	6-46-4	L/B	34,400.00
Stevens, F., McDaniel, W. F. & Stevens, S. E. & K. E.	5-34-3	L	2,200.00	Wescott, John C.	8-33	L/B	30,050.00
Stevens, Sherman E. & Kathleen E.	5-55	L/B	38,100.00	Wey, George & Roger	1-10	L	30,850.00
Stickney, Sarah L.	5-34-1	L/B	33,000.00	Wheeler, Donald H. Jr. & Elizabeth C.	13-26	L/B	27,400.00
Stimson, William	6-93	L	11,900.00	Wheeler, Emery B. & Yvonne L.	13-8	L/B	30,100.00
Stone, Lloyd H. III	2-12	L	17,150.00	Whitcomb, Louise G. A.	4-62	L	4,950.00
Sullivan, Kevin M. & Debra M.	1-30	L/B	40,000.00	White, Gerald R.	7-53	L/B	28,450.00
Surabian, Richard & Steven	13-5	L/B	33,200.00	White, Theodore A. & Reylek, Steven M.	2-21	L/B	80,400.00
Sweeney, Clarence A.	6-2	L/B	13,950.00	Whitford, Clarence E.	4-24	L/B	15,000.00
				Whitney, Susan A.	3-116-2	L	9,450.00
Talbot, George H.	9-39	L	185.00	Wiltshire, Michael R. & Laurie	9-22-1	L/B	37,200.00
Talbot, George H.	9-41	L/B	30,918.00	Wogan, John L. & Stephen, Paula J.	8-21-2	L/B	30,800.00
Talbot, George H.	9-42	L	1,230.00	Wogan, John L. & Stephen, Paula J.	8-21-3	L	4,500.00
Tanner, Andy J. & Marjorie J.	8-15	L/B	22,600.00	Wolenc, Thomas D. & Jacqueline M.	2-31	L/B	46,150.00
Tarbox, Robert C. & Florence R.	7-45-3	L	40.00	Woodman, Timothy	6-53	L	440.00
Taylor, Joshua E.	7-32	L	860.00	Wunderlich, George F.	5-16	L/B	32,700.00
Taylor, Kenneth O.	9-47	L	100.00	Wunderlich, George	5-25	L	6,500.00
Taylor, Sydney J. & Pauline W. & Joshua E.	4-16	L	40.00	Wunderlich, George	6-103	L	3,650.00
Taylor, Sydney J. & Pauline W. & Joshua E.	4-17	L	800.00	Wunderlich, Timothy J. & Rebecca A.	11-7	L	600.00
Taylor, Sydney J. & Pauline W. & Joshua E.	4-23	L/B	65,660.00	Wyman, Edwin C. & Lucy M.	5-1-6	L/B	30,950.00
Temple Shalom	3-37	L	4,000.00		12-4	L/B	15,750.00
Terry, Dorothy M. Estate of	7-54	L	310.00	Young, Dorothea & Fifiel, Kathleen & William	1-26	L	800.00
Theroux, Marc A.	6-82	L	50.00	Young, Dorothea & Fifiel, Kathleen & William	1-27	L/B	100,350.00
Thibault, L. Benoit	6-32	L/B	6,600.00	Young, Dorothea & Fifiel, Kathleen & William	1-27-1	L/B	37,850.00
Thibault, L. Benoit	6-115	L/B	15,450.00	Young, Dorothea & Fifiel, Kathleen & William	1-27-2	L/B	34,950.00
Thunberg, Jon Carl	9-26	L	4,300.00	Young, Elwin W. & Catherine J.	8-10-5	L/B	27,200.00
Thurston, Frank E. Jr. & Lois H.	7-36	L/B	34,400.00				
Tilley, Merrill F. & Linda S.	2-24	L	6,500.00	Zengilowski, Paul & Lisa	4-72	L	9,750.00
Tillson, Barbara A.	6-96-1	L	4,550.00	Zeogas, Alex L. & Theresa	5-82	L/B	32,800.00
Titus, Carleton W. & Paul R.	9-3	L	9,300.00				
Trainor, Robert	9-4	L	1,600.00				
Tremlay, Michele L.	11-28	L/B	7,700.00				
	4-60	L	5,750.00				

1987 Pillsbury Lake Taxpayers

Abate, Victor P.	10-5-39 & 40	L	4,000.00	Cifra, Charles N. & Marguerite M.	10-3-17	L	3,600.00
Accardi, Carl A. & Roberta G.	10-4-42	L	2,500.00	Cimikoski, Jo Ann & Joan C.	10-2-35	L/B	29,700.00
Advertising Agency Assoc., Inc.	10-3-1	L	2,700.00	Ciraso, Rita C.	10-4-14	L	2,950.00
Aikman, Duane L. & Marlene L.	10-1-112	L	4,200.00	Ciraso, Rita C.	10-4-15	L/B	29,300.00
Alexander, Pamela	10-5-176	L/B	29,500.00	Cochran, Elizabeth E.	10-6-24	L	1,000.00
Alexander, Sandra	10-4-77	L/B	26,000.00	Coco, Joseph J.	10-6-54	L	1,700.00
Alexander, Sandra	10-4-78	L	4,550.00	Colachico, Charles	10-4-122	L	1,900.00
Allen, Ellis & Phyllis	10-5-149 & 150	L	3,300.00	Cole, Barry T.	10-4-126	L	2,550.00
Alley, George V. & Marion T.	10-4-103	L/B	34,400.00	Connell, Jean	10-4-149	L	1,950.00
Anderson, Ora L.	10-2-30	L	3,700.00	Connors, John G.	10-5-63	L	1,900.00
Andosca, Michael J. & Debra L.	10-4-64	L/B	29,550.00	Connors, John G.	10-5-141	L	1,900.00
Archondis, Nickolas & Marie	10-2-32	L	3,700.00	Conti, Arthur & Dorothy	10-5-191	L	2,700.00
Armenian Missionary Assoc. of America	10-5-81 & 82	L	2,650.00	Copeland, James & Elizabeth	10-6-40	L	1,350.00
Arpino, Americo & Constance	10-5-122 & 123	L	4,000.00	Copeland, James & Elizabeth	10-6-85	L	2,000.00
Atkinson, Matthew M.	10-2-25	L/B	27,300.00	Cornell, Bernard L.	10-3-18	L/B	40,150.00
August, Joseph & Marie	10-5-144 & 145	L	2,750.00	Corriveau, Kevin	10-5-2	L	3,850.00
				Corriveau, Kevin	10-6-14	L	850.00
				Corriveau, Kevin	10-5-120	L	1,350.00
				Corriveau, Kevin	10-1-121	L	3,650.00
Batchelder, Stephen T. & Georgette G.	10-2-28	L/B	28,150.00	Crawford, Cecil R. & Christy C.	10-5-75	L	1,900.00
Backry, Alex	10-6-89	L	1,150.00	Culla, Thomas L.	10-1-84	L	850.00
Backry, Alex	10-6-92	L	2,050.00	Cullen, Francis J.	10-4-153A	L	2,000.00
Backry, Alex	10-6-97	L	1,200.00	Curran, David & Joanne	10-4-31	L	2,850.00
Bakeland, Leif K.	10-4-144	L	1,900.00				
Ballem, Annette R.	10-4-104	L	8,000.00	Daigneault, Paul E. & Paul S.	10-6-96	L	1,400.00
Bambery, Mary M.	10-6-71	L	2,500.00	Decroteau, Michael S., Trustee of			
Bendel, Barry A. & Judith A. & Wilson, John R. & Mildred S.	10-4-91	L	3,700.00	Del Greco, Marie S.	10-4-106AB	L	7,350.00
Bendel, Barry A. & Judith A. & Wilson, John R. & Mildred S.	10-4-92	L/B	36,300.00	Del Greco, Marie	10-2-12	L/B	27,700.00
Bendel, Barry A. & Judith A. & Wilson, John R. & Mildred S.	10-4-140	L	2,850.00	Depaula, Lawrence C.	10-2-11	L	6,400.00
Benjamin, Eldridge & Barbara & Smith, Stanley & Doris	10-5-132 & 133	L	4,300.00	Descoteaux, Raymond	10-5-28A	L	2,000.00
Benson, Eric A. & Anne M.	10-1-144	L	2,950.00	Desmond, Helen	10-4-123	L	1,900.00
Bernardin, Jacqueline & Char, Beverly F.	10-4-99	L	3,650.00	De Weerd, Herman	10-4-120	L	2,100.00
Bernstein, Lawrence A.	10-5-129	L	2,650.00	De Francisco, Anthony & Wood, Deborah L.	10-5-64 thru 67	L	2,900.00
Berry, Charlotte E.	10-4-108	L	3,700.00	Di Fronzo, Ralph	10-5-104	L	1,900.00
Berry, Charlotte E.	10-4-109	L/B	28,750.00	Di Lullo, Daniel & Mildred	10-3-9	L/B	27,650.00
Berry, Evelyn M.	10-1-113	L	3,450.00	Donahue, William L. Sr.	10-5-182	L	2,700.00
Berte, Samuel J. & Ann L.	10-4-59	L	2,600.00	Donovan, A. T.	10-5-14	L	4,150.00
Berte, Samuel J. & Ann L.	10-4-60	L	3,300.00	Donovan, Robert A. & Sheila M.	10-5-108	L	1,950.00
Berube, Gerald R.	10-5-124	L	2,950.00	D'Orlando, Theodore	10-6-68	L	1,700.00
Bielski, Emil	10-6-2	L	950.00	Downey, Michael J. & Virginia	10-5-59 & 60	L	2,800.00
Bielski, Emil	10-6-6 & 7	L	1,000.00	Driscoll, Walter & Frances	10-5-91	L	1,900.00
Bishop, Marion	10-4-95	L/B	24,600.00	Driscoll, Walter & Frances	10-5-134	L	3,050.00
Bishop, Marion	10-4-96	L	4,850.00	Dukette, Philip & Carol	10-4-135	L	2,650.00
Blake, Robert	10-6-48	L	1,950.00	Durgin, Roger & Gladys	10-5-151	L/B	20,300.00
Blanton, Dwight & Marie	10-4-154 & 155	L	2,650.00	Dymont, Wendall	10-1-16AB15	L/B	27,900.00
Bonick-Davis, Brenda & Davis, Laurin	10-1-117AB	L	8,500.00	Dymont, Wendall	10-6-81	L	2,000.00
Borek, Michael P. & Jane M.	10-2-42 & 43A	L	12,100.00	Dymont, Wendall	10-6-86	L	2,250.00
Borowski, John W. & Michele V.	10-2-18, 19 & 20	L	5,650.00	Earle, John H.	10-5-62	L	1,900.00
Bothroyd, Richard	10-1-79	L	1,200.00	Earle, Judith & Patrick F.	10-5-170	L	3,350.00
Bouchard, Glen G. & Judy C.	10-5-165	L/B	28,250.00	Edmunds, Robert L. & Rae	10-2-38	L/B	33,600.00
Bovee, Arthur H.	10-6-79	L	2,000.00	Eldridge, Walter & Dorothy	10-4-29	L	3,100.00
Brien, Alphonse & Jeanne	10-4-148	L	1,900.00	Emerson, G. Dale & Janet N.	10-6-77 & 78	L/B	29,750.00
Broggi, Allen & Carson, Carolyn V.	10-4-39 & 40	L	4,550.00	Ericson, Robert & Josephine	10-4-83	L	3,650.00
Brown, Chester A.	10-6-64	L	1,650.00	Fairfield Teachers Agency, Inc.	10-1-46	L	3,000.00
Brown, Edward C. Jr. & E. Jean	10-4-67	L	4,100.00	Fava, Anthony, Evelyn & Anthony Jr.	10-5-125 & 126	L/B	31,200.00
Brown & Colebourne Realty Trust	10-2-25	L/B	27,850.00	Feeny, Thomas & Catherine	10-1-14	L	3,100.00
Bunt, Richard B.	10-4-102	L/B	22,650.00	Ferreiro, Michael	10-4-18	L	3,800.00
Buck, Howard H. Estate of	10-1-55	L	2,000.00	Ferrullo, Michael	10-2-17	L	3,500.00
Buck, Shirley	10-6-93	L	2,000.00	Fisher, Stephen Todd	10-5-119	L	1,350.00
Bucknam, James L. & Irene T.	10-1-116	L	1,900.00	Fitts, George	10-1-11, 12 & 13	L	5,400.00
Bucknam, James L. & Irene T.	10-1-104	L	3,200.00	Fitzgerald, Michael	10-6-70	L	2,000.00
Burgess, Wayne E.	10-4-89	L/B	26,850.00	Fitzmeyer, Paul M. & Kathleen M.	10-1-56AB	L	3,250.00
Burke, Paul & Marlene	10-5-107	L	1,900.00	Fleming, Christina S.	10-3-15	L/B	7,050.00
Burkholder, John F. & Elaine	10-5-127	L/B	26,400.00	Fleming, Christina S.	10-3-14	L/B	25,750.00
Busquets, Antonio & Barbara	10-5-190	L	2,700.00	Fleming, Christina S.	10-4-21	L	2,150.00
				Fleming, Christina S.	10-5-183	L	2,700.00
				Fleming, Christina S.	10-3-13	L	3,450.00
				Fleming, Christina S.	10-3-12	L	3,400.00
				Fleming, Christina S.	10-4-57 & 58	L	3,750.00
				Forst, Donald	10-4-139	L	2,700.00
Cahoon, Richard M.	10-5-171 & 172	L	4,850.00	Forte, Mary & Anthony	10-6-52 & 53	L	2,450.00
Call, Cindy L.	10-4-80 & 81	L/B	36,950.00	Frank, Nancy G.	10-5-162	L	2,950.00
Campbell, Daniel C. & Ruth A.	10-1-137	L	3,100.00	Frank, Nancy	10-6-5	L	950.00
Campbell, Daniel C. & Ruth A.	10-6-9	L	1,050.00	Fraser, Donald W. & Darlene A.	10-5-164	L	3,150.00
Campbell, Daniel C. & Ruth A.	10-6-73 & 74	L	2,800.00	Frederick, F. Paul	10-5-16	L	1,900.00
Campbell, James & Lorraine	10-4-145	L	1,900.00	French, Laurence & Nancy	10-4-116	L/B	30,400.00
Cannon, Legrand III	10-6-51	L	1,650.00	Friesen, Franklin	10-1-136	L	2,750.00
Canzano, Emile T. & Carol F.	10-4-24	L	2,300.00				
Caramanis, John & Kathleen	10-5-73 & 74	L	2,650.00	Gagne, James & Lorraine	10-5-79	L/B	24,000.00
Cardoza, Nicholas & Margaret	10-5-140	L	1,900.00	Gallagher, James T. & Patricia A.	10-4-57	L	5,750.00
Carew, James A. & Patricia A.	10-4-6	L/B	21,650.00	Gallant, Richard & Edith	10-4-132	L	2,700.00
Carlin, John F. & Hilda	10-1-74 & 75	L/B	20,000.00	Gardner, Richard S. III	10-5-85 & 86	L	2,650.00
Carpenter, Maurice M. & Karen M.	10-5-45	L	2,700.00	Giddis, Maurice R.	10-4-12	L/B	26,800.00
Carr, Arline	10-6-23	L	1,100.00	Giddis, Maurice R.	10-4-11AB	L	4,150.00
Carroll, Walter W. & Susan M.	10-5-32	L/B	24,050.00	Giles, Thomas F.	10-5-105	L/B	11,450.00
Carter, Paul F. & Michelle J. C.	10-5-15	L/B	29,750.00	Gill, Alfred F. Jr. & Shirley	10-4-32	L/B	25,700.00
Caruso, Mary B.	10-4-127	L	2,850.00	Gitman, Stephen & Judith	10-1-18AB & C	L/B	35,750.00
Cascio, Antonio & Mildred	10-2-31	L	3,550.00	Giusti, Steven R.	10-1-83	L	750.00
Cascio, Antonio & Mildred	10-3-11	L	5,900.00	Glass, William & Christine	10-2-48	L/B	23,900.00
Casella, Anthony & Genevieve	10-4-131	L	2,500.00	Glendon, Robert J. & Yvonne M.	10-2-8	L/B	25,150.00
Champagne, Romeo & Rita	10-2-21	L	2,550.00	Glendon, Robert J. & Yvonne M.	10-2-17	L	3,050.00
Champagne, Romeo & Rita	10-5-163	L	3,150.00	Goddard, Mabel T.	10-4-64	L	2,000.00
Chapman-Hall Realty	10-1-85 thru 87	L	550.00	Goddard, Richard	10-5-21	L	2,650.00
Chase, Phillip E. & Louise M.	10-1-47	L/B	22,400.00	Goodnow, Fred C. & Sara J.	10-5-16	L/B	20,450.00
Chenell, Alan P. & Lillian M.	10-6-4	L	950.00	Gorman, Albert E. & Patricia A.	10-6-25	L	950.00
Cheney, Chester	10-6-33 & 34	L	950.00	Gould, Robert & Pauline	10-6-55	L	1,650.00
Chrumka, Albert & Doris	10-4-28	L	2,600.00	Goyette, Mary	10-5-10	L	4,250.00

1987 Pillsbury Lake Taxpayers

Grammont, Ronald G.	10-4-94	L/B	25,750.00	MacPherson, John W. & Canzano, Dianna C.	10-1-70 & 71	L	1,950.00
Greene, Paul S. & Waldman, James D.	10-1-66 & 67	L	2,000.00	Madeiros, John J. Jr.	10-5-53	L	1,900.00
Gross, Edward A.	10-6-15 & 16	L	50.00	Magee, Joseph D. & Celine R.	101-107 & 108	L/B	26,300.00
Hackel, Allen	10-3-2	L	3,700.00	Magee, William	10-4-55	L	1,850.00
Hackel, Allen	10-4-63	L	4,100.00	Magyar, Joanne T.	10-5-80	L	1,900.00
Hackel, Allen	10-6-31 & 32	L	1,500.00	Mallia, Samuel J.	10-6-72	L	2,000.00
Halacy, William J. & Margaret A.	10-4-159	L/B	24,900.00	Malone, Thomas & Marion	10-4-68	L	4,100.00
Halacy, William J. & Margaret A.	10-4-160	L	1,900.00	Marceau, Edward J. & Joan L.	10-1-103AB	L	3,900.00
Halacy, William J. & Margaret A.	10-4-158	L	1,900.00	Marino, Dominic & Silvia	10-1-76 & 77	L	1,600.00
Hanscom, Merrill & Nora	10-4-158	L	1,900.00	Marshall, Robert C.	10-5-78	L	1,900.00
Harrison, Michael T. & McGlew, Deborah A.	101-109 & 110	L	5,300.00	Masciovecchio, Joseph M.	10-5-12	L	4,250.00
Harty, Patricia M.	10-2-27	L/B	26,700.00	Mathews, Brian A. & Cindy R.	10-1-94 & 95	L/B	25,550.00
Haslem, James David	10-1-59 & 60	L	1,900.00	Mazzarella, Joseph & Arline	10-6-3	L	950.00
Hatch, Leonard Marcus Jr. & Carol Ann	10-5-168	L	3,550.00	McFarland, Ralph P. & Linda A.	10-6-65	L/B	21,450.00
Hayes, Doris M.	10-5-7	L	4,150.00	McGarry, James G. & Dorothy	10-1-50	L	1,900.00
Haynes, William III	10-4-82	L/B	27,350.00	McGrath, Barbara A.	10-6-69	L	1,600.00
Hedinger, Erwin	10-4-4	L	3,550.00	McGrory, Lola M.	10-6-87	L	2,400.00
Henkle, Edward J. & Apostolakes, Jay G.	10-5-68	L	1,900.00	McKinnon, Roger K. & Pauline A.	10-4-70A	L	5,650.00
Herbert, Paul & Theresa	10-5-29A	L	2,100.00	McLean, Kenneth & Gloria	10-4-79	L	3,650.00
Hersh, Barry R. & Terry L.	10-5-109	L	1,900.00	McNamara, John & Florence	10-5-8	L	4,200.00
Hersh, Barry R. & Terry L.	10-1-9	L	2,700.00	McNamara, Thomas & Louise	10-4-43	L	1,750.00
Hersh, Barry R. & Terry L.	10-1-10	L	2,750.00	Meador, Dwight & Lois	10-1-58	L	1,300.00
Higgins, Grace Y.	10-5-128	L	2,700.00	Medeiros, Gil & Alyce	10-1-145	L	3,000.00
Hildrew, Inc.	10-4-61	L	4,100.00	Menslage, George & Margaret	10-4-130	L	2,400.00
Hill, Karen I.	10-4-3	L/B	24,100.00	Mercurio, Demetrio A.	10-5-77	L	1,900.00
Hoffman, Eleanor M.	10-4-112 & 113	L/B	37,100.00	Miller, Burdette	10-5-134	L	2,700.00
Hofmann, Alan S.	10-1-5	L/B	26,400.00	Miner, Wayne B. & Keniston, Debra A.	10-1-106	L/B	24,950.00
Hofmann, Alan S.	10-2-6	L	3,050.00	Miner, Wayne B. & Keniston, Debra A.	10-1-105	L	3,650.00
Hofmann, Martha E.	10-4-100	L/B	26,000.00	Minton, David E.	10-5-41	L	2,700.00
Hofmann, Martha E.	10-4-101	L	4,200.00	Mollica, Robert L. Jr. & Doris	10-6-43	L	1,000.00
Holmes, Ruth Houghton	10-4-73	L/B	29,300.00	Moore, Francis & Lillian	10-4-37 & 38	L/B	28,100.00
Holmes, Ruth Houghton	10-4-74	L	3,550.00	Moore, Paul & Mary Ellen	10-2-29	L	3,500.00
Horton, Philip E. & Jacqueline M.	10-5-115 & 116	L	1,900.00	Moran, Theodore	10-5-138	L	1,900.00
Horton, Philip E. & Jacqueline M.	10-5-114	L	1,350.00	Morgan, Arthur L.	10-4-51	L	50.00
Howe, Gary S.	10-1-80	L	2,000.00	Morgan, Robert & Anne	10-4-20	L	2,950.00
Howell, Stuart Jr. & Ina	10-2-47	L	5,550.00	Morris, Kathryn P. & Jerrold K.	10-6-61 & 62	L	2,650.00
Huckins, Peter Simpson & Susan Ann	10-4-27	L/B	21,150.00	Moser, Mark R.	10-3-16	L/B	28,750.00
Hudson, Donald & Maura	10-5-87	L	1,950.00	Murphy, William & Arline	10-6-84	L	1,950.00
Humphreys, Garth J. & Barbara A.	10-4-16	L	2,950.00	Murray, Charles	10-4-34	L	3,100.00
Iadonisi, Henry	10-5-178	L	2,700.00	Nagel, Michael B.	10-5-177	L	2,900.00
Incretoli, Emidio & Marie	10-5-92 & 93	L	2,650.00	Nannini, Engo & Anne	10-5-184	L	2,750.00
Jackson, Dale T. & Maureen M.	10-4-9	L	3,550.00	Natanson, Pauline	10-4-22	L	2,300.00
Jacobson, William	10-6-90	L	2,100.00	Nelson, Carl & Dorothy	10-5-153	L	2,450.00
Jameson, Bradley J.	10-5-44	L	2,500.00	Nelson, Winifred & Ciaraldi, Joan	10-1-122	L/B	23,000.00
Jameson, Bradley J.	10-6-22	L	50.00	Never, Rudolph A. & Josephine	10-5-118	L	3,550.00
Jannis, Rosemary F.	10-4-117	L	1,800.00	Neveras, Joseph Sr. & Frances	10-5-50	L	950.00
Joaquin, Barbara E. & Frederick Johnson, J. Donald	10-1-96	L/B	24,200.00	Neveras, Joseph Sr. & Frances	10-5-71 & 72	L	1,350.00
	10-6-67	L	1,750.00	Neveras, Joseph Jr. & Linda	10-5-50	L	950.00
				Neveras, Joseph Jr. & Linda	10-5-71 & 72	L	1,350.00
Kalwell, Frank A.	10-2-16	L/B	39,650.00	Newhouse, David G. & Patricia J.	10-4-86 & 87	L	7,150.00
Kalwell, Frank A.	10-2-15	L	3,400.00	Newhouse, David G. & Patricia J.	10-4-114 & 115	L	7,600.00
Karl, Theodore M. & Riedel, Ernest W.	10-6-58	L	1,900.00	Nicholazzo, Antonio			
Kelley, Alvin & Mary	10-5-113	L	1,850.00	Tocci, Elliott	10-5-61	L	1,900.00
Kelley, James F.	10-1-68 & 69	L	2,050.00	Nicholson, Patricia	10-4-10AB	L	4,250.00
Kendrigan, James & Eleanor	10-1-92	L	450.00	Nozawa, Yasushi & Ann	10-2-26	L	3,450.00
Kenefick, James F. & Judy L.	10-4-7	L/B	28,300.00	Ober, Richard & Harvey, Elizabeth A.	10-3-3	L/B	25,300.00
Kerr, Kenneth H.	10-4-161	L	2,600.00	Oberle, Ronald R.	10-5-1	L	3,400.00
Kerr, Kenneth H.	10-6-26	L	950.00	Oberle, Ronald R.	10-5-157A	L	2,600.00
Kesavan, Pattu D. & Begin, Will	10-2-45	L	6,400.00	Ogletree, Ezra G. & Mary L.	10-2-53AB	L	3,300.00
Krupnick, Larry & Donna B.	10-2-24	L/B	29,250.00	Olitksy, Stanley & Virginia	10-6-27 & 28	L	1,550.00
Kudalis, Timothy J.	10-6-83	L	1,150.00	Oliva, Samuel A. & Ruth P.	10-4-142	L	1,900.00
Kupris, Ludmila Zale	10-4-81 AB	L	3,250.00	Olson, Duane & Susan	10-5-143	L	1,900.00
Lally, Richard A. & Mary A.	10-6-46 & 47	L	3,000.00	Oppedisano, Pasquale & Elizabeth	10-5-95	L	1,900.00
Lapham, Russell M. Jr. & Kathleen A.	10-2-33 & 34	L/B	33,350.00	Oppedisano, Pasquale & Elizabeth	10-5-155 & 156	L	3,500.00
Lapio, Domenic & Zizza, Maria	10-4-110	L/B	21,800.00	Oppedisano, Pasquale & Elizabeth	10-5-167	L	3,550.00
Lawless, Walter & Marjorie	10-4-25	L	1,800.00	Orphanos, John & Vicki	10-5-42	L	2,700.00
Leathers, Carlton J. & Joan L.	10-1-7	L/B	27,800.00	Parmenter, Michael J.	10-1-57AB	L	2,600.00
Leathers, Carlton J. & Joan L.	10-1-8	L/B	6,300.00	Pascucci, Joseph A.	10-6-56	L	1,800.00
Leblanc, Edward P. & Harriet D.	10-3-6	L/B	29,250.00	Pecoraro, Thomas & Mary	10-4-54	L/B	18,200.00
Leblanc, Roger & Lorraine	10-4-111AB	L	3,750.00	Perry, Gail	10-5-147	L	2,150.00
Lemieux, Edward & Wanda	10-4-118 & 119	L	2,950.00	Perry, Jeffrey & Susan A.	10-4-93	L/B	24,050.00
Levesque, Romeo & Rita	10-4-141	L	2,900.00	Perry, Michael S. & Pamela T.	10-4-84	L	37,900.00
Levesque, Romeo & Rita	10-4-157	L	1,900.00	Peters, Harry Jr.	10-5-26A	L	1,900.00
Liberacki, James	10-5-9	L	4,250.00	Peters, Frederic J.	10-4-146	L	1,900.00
Lindley, Joel R.	10-6-57	L	2,400.00	Pfeiffer, George F.	10-6-19 & 20	L	50.00
Littlefield, Walter & Marcia	10-1-51 & 52	L	2,000.00	Pillsbury Lake Management, Inc.	10-1 & 2	L/B	28,350.00
Littlefield, Walter & Marcia	10-1-11	L	3,000.00	Pineau, Virginia	10-5-169	L	3,350.00
Littler, James & Doris	10-5-146	L	2,550.00	Piniati, Antonietta	10-4-26	L	2,900.00
Long, Eugene B. & Victoria	10-1-63	L/B	31,200.00	Piper, Scott A.	10-5-23	L/B	19,200.00
Long, Eugene B. & Victoria	10-1-49	L	1,500.00	Poiner, Lawrence & Irene	10-4-137 & 138	L	2,900.00
Lycett, Philip S. III	10-1-93	L	3,550.00	Polucci, Marie	10-4-53	L	400.00
Lynch, David & Adeline	10-4-150	L	1,950.00	Polucci, Marie	10-5-94	L	2,250.00
MacFadden, Robert M. & Loretta J.	10-2-46	L/B	26,500.00	Pomeroy, John & Rita	10-5-134	L	2,450.00
Maciel, Lorraine	10-6-66	L	1,750.00	Poole, John H. & Theresa M.	10-5-130	L	2,850.00
Maciel, Walter & Lorraine	10-5-22	L/B	17,200.00	Porter, Robert Eaton	10-5-192	L/B	21,800.00
Maciel, Walter S. & Lorraine C.	10-5-30 & 31	L	2,800.00	Porter, Leonard Estate of	10-3-10	L/B	26,300.00
Maciel, Walter S. Jr. & Patricia A.	10-1-100	L	3,550.00	Pustizzi, Joseph	10-5-148	L	2,100.00
Maciel, Walter S. Jr. & Patricia A.	10-5-137	L	1,900.00		10-4-88	L	3,700.00
MacLeod, William & Lorraine	10-5-19	L/B	18,550.00	Quebec, Arthur F. Sr. & Alice	10-6-12	L	1,150.00
MacPherson, John W.	10-6-82	L	1,250.00	Quebec, Robert P.	10-6-13	L	950.00

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Rahaim, Edward	10-5-96 & 97	L	2,650.00	Shum, Vitus M. H. & Carol A.	10-1-135	L	2,800.00
Rahaim, Edward	10-5-152	L	2,450.00	Shum, Vitus M. H. & Carol A.	10-1-140	L	2,500.00
Rathke, John	10-4-49A	L	50.00	Siegel, Jeffrey J. & Susan E.	10-4-35	L/B	37,950.00
Rathke, John	10-6-1	L	950.00	Silva, Jeanne B.	10-4-136	L	2,500.00
Rauch, Harry	10-4-121	L	1,900.00	Simpson, William & Margaret	10-1-81AB	L/B	14,000.00
Record, Timothy Allen	10-4-13	L/B	23,600.00	Skinner, Karon	10-1-53	L	2,000.00
Recreational Marketing Associates, Inc.	10-1-115	L	900.00	Small, Thomas & Norma	10-4-156	L	1,900.00
Recreational Marketing Associates, Inc.	10-1-119	L	2,900.00	Smith, Gordon	10-5-13	L	4,200.00
Recreational Marketing Associates, Inc.	10-1-61 & 62	L	2,000.00	Smith, Jerry L. & Margaret E.	10-4-5	L/B	25,100.00
Recreational Marketing Associates, Inc.	10-1-97	L	1,700.00	Smith, Thomas	10-5-11	L	4,250.00
Recreational Marketing Associates, Inc.	10-1-99	L	3,650.00	Solander, John	10-1-98	L	3,700.00
Recreational Marketing Associates, Inc.	10-1-141	L	2,850.00	Southard, Betty Smith	10-2-23	L	3,550.00
Recreational Marketing Associates, Inc.	10-1-142	L	2,850.00	Souza, Urbano	10-5-51 & 52	L	2,650.00
Recreational Marketing Associates, Inc.	10-4-72A	L	5,450.00	Spanos, Nicholas & Pauline	10-5-98 & 99	L	2,650.00
Recreational Marketing Associates, Inc.	10-4-105AB	L	7,350.00	Spanos, Pauline & Evangeline	10-5-100 & 101	L	2,750.00
Recreational Marketing Associates, Inc.	10-5-34 & 35	L	1,150.00	Spanos, Pauline & Evanthea	10-5-102 & 103	L	2,750.00
Recreational Marketing Associates, Inc.	10-5-36 & 37	L	1,500.00	Spence, William	10-6-80	L	2,200.00
Recreational Marketing Associates, Inc.	10-5-57 & 58	L	2,750.00	Steele, Charles & Barbara	10-5-20	L/B	14,900.00
Recreational Marketing Associates, Inc.	10-5-69	L	1,900.00	Stefaniak, Edward & Loretta	10-6-63	L	2,050.00
Recreational Marketing Associates, Inc.	10-5-83 & 84	L	2,650.00	Steg, Richard G. & Mae H. B.	10-4-85	L	5,750.00
Recreational Marketing Associates, Inc.	10-5-181	L	2,700.00	Stegall, Herbert & Therese	10-5-56	L	1,900.00
Recreational Marketing Associates, Inc.	10-6-21	L	50.00	Stegall, Herbert & Therese	10-5-88	L	2,050.00
Recreational Marketing Associates, Inc.	10-6-39	L	250.00	Stegall, Herbert & Therese	10-6-59 & 60	L	2,300.00
Recreational Marketing Associates, Inc.	10-1-143	L	2,900.00	Steigall, Robert W.	10-5-166	L	3,600.00
Rice, Virginia	10-4-17	L	50.00	Steininger, Linda & Douglas	10-2-52	L	5,400.00
Rice, Virginia	10-6-42	L	1,000.00	Stewart, Mildred	10-5-25A	L	2,800.00
Richards, William L.	10-2-50	L/B	28,600.00	Stewart, Mildred	10-5-159A	L	2,900.00
Richardson, Marjorie	10-5-3	L	2,750.00	Stoddard, Kristin C.	10-1-65	L/B	27,950.00
Riley, John J. & Mary G.	10-5-38	L	2,200.00	Strong, Brian J. & Sharon L.	10-5-179	L/B	12,450.00
Ritrouato, Nicholas & Rose	10-1-1AB & 2AB	L	4,000.00	Sule, Elizabeth	10-4-124	L	1,900.00
Ritrouato, Nicholas & Rose	10-3-5	L	6,150.00	Sullivan, Daniel M. & Joanne M.	10-6-30	L	1,050.00
Ritrouato, Nicholas & Rose	10-3-8	L	3,100.00	Sullivan, James	10-1-120	L	1,650.00
Ritrouato, Nicholas & Rose	10-4-1 & 2	L	4,250.00	Sullivan, Florence T.	10-6-88	L	2,100.00
Ritrouato, Nicholas & Rose	10-4-23AB	L	2,900.00	Sullivan, Robert F. & Betty A.	10-6-36 & 37	L	300.00
Ritter, Robert & Arlene	10-4-133	L	2,850.00	Sullivan, William J.	10-6-41	L	1,400.00
Rizzi, Roy & Beverly	10-5-43	L	2,700.00	Talbot, Conrad E. & Glenda F.	10-2-49	L	5,200.00
Robillard, Stephen P.	10-5-17	L	3,750.00	Tarr, James C. & Judith M.	10-2-39	L	3,400.00
Robinson, Edward & Carol	10-1-72 & 73	L	1,100.00	Tashjian, Robert & Mary	10-4-30AB	L	2,050.00
Rockwell, Richard S.	10-5-89 & 90	L	2,750.00	Terchiak, Raymond E. & Pamela D.	10-4-76	L/B	23,000.00
Rodenhiser, Louis & Alice	10-4-36	L	3,550.00	Terchiak, Raymond E. & Pamela	10-4-75	L	3,600.00
Rodriguez, Iraida	10-6-38	L	200.00	Thompson, Bruce E. & Jocelyn R.	10-6-75 & 76	L/B	34,800.00
Rollins, James & Florence	10-6-35	L	1,150.00	Thompson, Harold Sr. & Harold Jr.	10-5-173 & 174	L	4,750.00
Romano, Carlo & Arlene	10-4-30AB	L	2,050.00	Titus, Carleton W. & Paul R.	10-4-128	L	2,450.00
Rooney, James P. & Cynthia M.	10-4-129	L/B	29,400.00	Tkach, George & Gloria	10-1-88 & 89	L	400.00
Roy, A. Jay	10-5-4	L	4,000.00	Toomey, John J. & Marie E.	10-1-138	L	3,450.00
Roy, Ernest W.	10-4-62	L/B	25,600.00	Toppi, Joseph & Anna	10-5-48 & 49	L	2,650.00
Royce, Michael	10-2-40 & 41	L/B	43,600.00	Toppi, Joseph R. & Mary	10-5-47	L	1,900.00
Rubant, Richard H. & Cynthia J.	10-2-4	L/B	23,000.00	Umphress, Lowell E. & Janet	10-4-143	L	1,900.00
Rubant, Richard H.	10-2-3	L/B	7,250.00	Ursino, Benito	10-1-114	L	1,550.00
Russo, George M. & Patricia A.	10-1-78	L	1,200.00	Vandenbos, Gerard Robert	10-5-46	L	1,900.00
Sabaitis, Adolfas & Albina	10-1-6	L	3,300.00	Vandenbos, Gerard	10-5-76	L	1,900.00
Sacks, Henry & Theresa	10-4-98	L	4,500.00	Van Dyne, Everett W. & Geraldine M.	10-4-33AB	L/B	29,200.00
Sariol, Antonio	10-5-112	L	2,750.00	Van Ling, Charles & Grace	10-5-121	L	1,950.00
Sashara, Dr. Arthur	10-1-118 & 119	L	2,700.00	Varnas, Jonas & Eleanor	10-5-54 & 55	L	2,650.00
Sawler, Jeanine	10-2-51	L	5,700.00	Vieira, Ernest A.	10-5-111	L/B	37,950.00
Sawtelle, Murray J.	10-6-10 & 11	L	1,050.00	Vieira, Ernest A.	10-5-110	L	1,900.00
Schad, Wayne C. & Stella A.	10-1-45	L	2,750.00	Violet, Ernest M.	10-4-19	L	3,650.00
Schorman, Edward J.	10-4-152A	L	3,450.00	Wagner, Lillian	10-5-33	L	400.00
Schrauwen, Adriaan & Gerda	10-5-139	L	1,900.00	Wanko, Frank & Beverly	10-1-139	L	3,300.00
Schrauwen, Adriaan & Gerda	10-5-142	L	1,900.00	Ward, John & Veronica	10-1-64	L	3,900.00
Scott, James & Marion	10-5-70	L	1,900.00	Waronka, Joseph M. Jr.	10-5-135	L	1,900.00
Segarra, Francis & Martha	10-6-44 & 45	L	500.00	Waronka, Joseph M. Jr.	10-5-136	L	1,900.00
Serenio, Michael	10-2-22	L	3,000.00	Weinfeld, Charles & Gertrude	10-3-7	L/B	18,850.00
Shea, John R.	10-6-49 & 50	L	2,350.00	Weinfeld, Charles & Gertrude	10-4-17 & 56	L/B	31,500.00
Shea, William J.	10-4-52	L	200.00	Weinfeld, Charles & Gertrude	10-4-18	L	2,900.00
Sheldon, Brian L.	10-5-24A	L/B	24,750.00	Weld, James E. & Sandra L.	10-4-8	L/B	34,200.00
Shepard, Beryl E.	10-4-125	L	2,300.00	West, Ernest M.	10-6-29	L	1,050.00
Sherwood, Carol F. Estate of	10-6-94	L	2,000.00	Whitney, Earl & Donald	10-1-82	L	1,250.00
Sherwood, Frederick & Harriette	10-6-95	L	2,000.00	Whitney, Leonard W. & Hilda D.	10-4-90	L/B	31,700.00
Shilansky, Byron H. & Sandra P.	10-2-13 & 14	L/B	48,500.00	Wilson, Ernest & Mary	10-5-118	L	1,400.00
Shoemaker, Jack E. & Sue	10-5-160 & 161	L/B	25,950.00	Wolfram, Donald A.	10-4-147	L	1,900.00
D/B/A Our Holdings	10-1-101 & 102	L	5,450.00	Wright, Clifton L. Jr.	10-4-107	L	2,150.00
Short, Winifred	10-1-145	L	3,000.00	Wyman, Manning & Ruth	10-6-91	L	5,050.00
Short, Winifred	10-3-4	L/B	32,900.00	Wynne, William M.	10-2-1 & 2	L/B	59,300.00
Short, Winifred	10-4-50	L	50.00	Yamashiro, George	10-5-175	L	3,150.00
Short, Winifred	10-4-69	L	3,100.00	Zahigian, Charles V. & J. Susan	10-5-5 & 6	L	4,700.00
Short, Winifred	10-5-27A	L	1,900.00				
Short, Winifred	10-6-8	L	1,350.00				
Shulman, Norman M.	10-2-9	L/B	33,750.00				

TOWN OFFICE HOURS

SELECTMEN—648-2272

Every Other Monday, 7:00 P.M. to 9:00 P.M.

ADMINISTRATIVE ASSISTANT—648-2272

Monday & Wednesday
9:00 A.M. to 12:00 Noon
1:00 P.M. to 3:00 P.M.

TOWN CLERK—648-2389

Tuesday & Friday
(at home)
8:00 A.M. to 11:00 A.M.
3:00 P.M. to 6:00 P.M.

TAX COLLECTOR—746-3892

Wednesday
(at home)
7:00 P.M. to 9:00 P.M.

PLANNING BOARD

Third Thursday of Each Month
7:30 P.M. at Selectmen's Office

TOWN MEETING SCHEDULE

Polls Open for Voting at Grange Hall, March 8, 1988
10:00 A.M. to 7:00 P.M.
Business Meeting Begins 8:00 P.M. at Webster Central School

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 3, 1988
Polls Open for Voting, 6:00 P.M.-7:30 P.M.
Business Meeting Begins 7:30 P.M.

DUMP HOURS

Monday 8:00 A.M.—5:00 P.M.	Wednesday 8:00 A.M.—5:00 P.M.
Friday 1:00 P.M.—5:00 P.M.	Saturday 8:00 A.M.—5:00 P.M.

WEBSTER EMERGENCY NUMBERS

Police Department	228-1800
Fire Department or Medical Emergency	225-3355

WEBSTER FREE PUBLIC LIBRARY HOURS 648-2706

Monday 9:00 A.M.—12:00 Noon	Monday 6:00 P.M.—8:00 P.M.
Wednesday 9:00 A.M.—8:00 P.M.	